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Canadian Association of University Teachers

l'Association canadienne des professeurs d'université

Anti-Inflation Act and Regulations:

Application to Universities

by Victor Sim

On December 3, 1975 the House of Commons passed Bill C-73, an Act "to provide for the restraint of profit margins, prices, dividends and compensation in Canada". The Act will expire on December 31, 1978. Regulations to facilitate the application of the legislation were tabled in the House of Commons on December 18 and released to the public on December 19, 1975. While considerable uncertainty remains about the precise application of these two documents to universities in Canada it is clear that the essential elements of the inflation-control programme, first revealed by Prime Minister Trudeau in his Thanksgiving television address and in the White Paper "Attack on Inflation", remain unchanged. The essential elements were reported in the December issue of the Bulletin. Compensation in the form of wage or salary increases for homogeneous "groups" of employees in the first "guideline" year may not exceed the lesser of 12 per cent or $2400.00. The actual percentage salary increase allowable will be composed of a basic 8 per cent to compensate for loss of purchasing power as a result of the national inflation rate, plus a further two per cent as a share in projected increases in national productivity. This total percentage may be ajusted upward or downward by up to two per cent to reflect the recent experience of the group in question in negotiating salary increases in the past two years. Groups whose recent salary increases have exceeded the rise in the Consumer Price Index will see their allowable compensation increase reduced by up to 2 per cent. Groups whose recent salary settlements have not kept pace with CPI increases will be permitted a maximum of an additional two per cent. Allowable compensation increases in the first year of the anti-inflation programme may thus range from 8 to 12 per cent. Allowable increases in subsequent years will be lowered by two per cent in each year. A survey of recent salary settlements in universities across the country suggests that many, perhaps most, faculty in Canadian universities would be entitled to the maximum 12 per cent increase in the first year subject to the $2400 limit. In some provinces funds provided by the legislatures for post-second education may, in any event, not permit increases beyond the guidelines limits.

Provincial Legislation

Since education at all levels in Canada comes under provincial jusrisdiction it has been suggested that the federal wage and price legislation does not apply to universities. It may thus be necessary for the provinces to enact legislation to bring universities, as well as provincial government agencies and such other public and private sector institutions as it chooses, under the anti-inflation guidelines. Bill C-73 provides the authority for the federal government to enter into an agreement with the government of a province authorizing the application of the Act, and the federal regulations in that province. At the time of writing eight of the ten provinces have given clear indications that they intend to enter into such agreements. Alberta intends to pass and Quebec has passed specific provincial anti-inflation legislation analogous to the federal legislation.

Bill C-73 provides for the establishment of guidelines for the restraint of compensation of public and private sector suppliers of commodities and services who employ five hundred or more persons. Universities are widely considered to be private sector institutions though in most provincial jurisdictions the distinction between public and private status as it affects universities is uncertain. There may be point to the argument that since universities operate under the authority of a provincial statute and derive a substantial portion of their operating and capital cost revenue from the provincial treasury they should be considered public sector employers. In either case the federal anti-inflation guidelines will apply to universities if specific provincial legislation is passed or if a provincial government enters into a formal agreement with the federal government.

Legislation in the province of Quebec makes clear that the province intends to cover all sectors within its constitutional jurisdiction including the universities. The draft Alberta legislation is designed to extend the federal guidelines to provincial government employees as well as to employees of municipalities, hospitals, and to employees in the educational sector. It is intended that universities will be included.

In Ontario the Minister of Colleges and Universities, Dr. Harry Parrott, in a letter in early December, 1975 to the Presidents of all Ontario universities, indicated that the universities were subject to the guidelines under what he called the "federal-provincial anti-inflation program". In early January as this is written no provincial legislation or order-in-Council has been introduced and no agreement has been signed with the federal government so that the authority for the Minister to take this position is in doubt.* The Ontario Confederation of University Faculty Associations (OCUFA) is awaiting formal clarification of the position and intention of the province. OCUFA expects to meet shortly with Dr. James Fleck, the Anti-Inflation Co-ordinator for the Ontario government, to discuss the implications of the program for university faculty. The situation in other provinces is summarized elsewhere in this issue.

Essential Elements of the Federal Act.

Bill C-73 makes it clear that the powers of the Anti-Inflation Board are to monitor proposed changes in prices and wages, to identify those which appear to contravene the guidelines and to attempt by consultation and negotiation to obtain modifications to the proposed changes to bring them within the spirit of the guidelines.

The Board itself has no power to force compliance with its opinions and judgements. When it feels that consultation and negotiations have been unsuccessful in bringing about a modification in a proposed wage or price change the particular case may be referred to the Administrator for his consideration.

The Administrator, at the request of the Anti-Inflation Board, has the power under the Act to conduct an investigation to determine whether or not a contravention of the guidelines has taken place. In conducting his investigation the Administrator has the power to require that documents and records relating to the matter under investigation be provided and has the power, with prior court approval, to enter and search offices and to seize in evidence books, documents, records and papers.

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When the Administrator is satisfied, as the result of an investigation, that a contravention of the guidelines has taken place or is likely to take place he has the authority to order that the contravention cease. He may in addition order that any salary or wages already received in contravention of the guidelines be paid in whole or in part to the government. Employers will understandably be extremely careful to ensure that negotiated salary settlements do not exceed the guidelines or, if they do, have the sanction of the Anti-Inflation Board before they make payment. Any repayment ordered by the Administrator goes to the government and does not revert to the employer. Where there is knowing or wilful contravention of the guidelines by either an employer or an employee the Administrator may order a further penalty payment of 25 per cent of the amount by which wage and price guidelines were exceeded.

Mr. Donald Tansley, a career public servant was appointed Administrator on December 31, 1975. Appeals against an order of the Administrator may be directed to the Anti-Inflation Appeal Tribunal within 60 days of the Administrator's order being made. The burden in the appeal is on the appellant. The Appeal Tribunal may dismiss an appeal or allow it by cancelling or varying the Administrator's order or by sending the case back to the Administrator for reconsideration. The Tribunal is required to deal with cases in open hearings, to afford appelants due process including the right to present argument and to cross-examine witnesses, and to provide written reasons for decisions. The decisions of the Tribunal may be referred for review to the Federal Court of Appeal where they may be set aside. The federal Cabinet may over-rule the tribunal.

Individual penalties for deliberate attempts to evade the guidelines or to defy the order of the Administrator may be up to $10,000 and jail terms up to five years.

***NOTE**

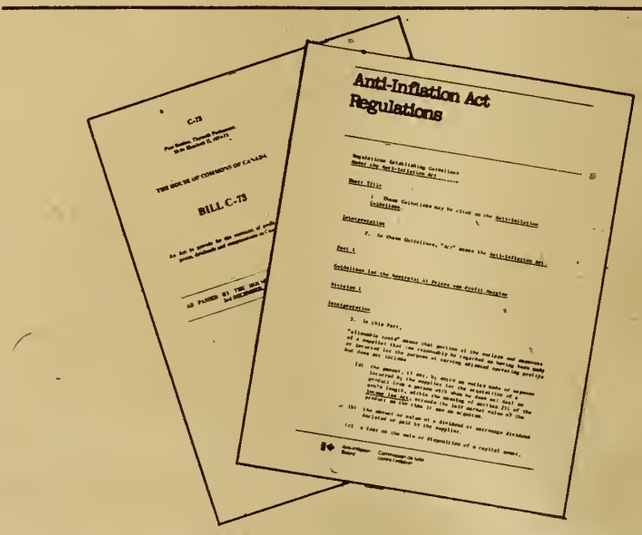
As this article was being printed, information was received that the Province of Ontario and the federal government had entered into an agreement of January 13, 1976, placing the "public" sector under the control of the federal Anti-Inflation Board. This is the first provincial agreement to have been signed. Approximately 400,000 public sector employees, as defined in a list attahched to the agreement, come under the regulations. It is not known at this time whether the Ontario universities will be covered by the agreement. OCUFA will be advising its members shortly of the implications of the federal-provincial, agreement for Ontario faculty.

The Anti-Inflation Regulations

The regulations designed to permit implementation of the controls proposed in the White Paper "Attack on Inflation" are complex and comprehensive.

They do not, however, contain any sections which suggest important changes in the government's intentions. Part 4 of the regulations covering compensation, is of particular interest to University faculty members.

If the regulations are held to apply to universities it is clear that faculty members, whether they have formed certified bargaining units or not, will be considered employee "groups" under the regulations. Wage and salary increases under the guidelines, termed "compensation" in the regulations, apply to groups of employees and not



to individuals. The average increase in wages and salaries for a group must be held below the 12 per cent of $2400 ceiling. It is thus possible for some members of a group to receive more than the guideline ceilings provided that the average does not exceed the prescribed limits.

Compensation increases in the first guideline year must be maintained within the limits outlined in the White Paper. That is they must not rise, as an average for a group of employees, more than 8 to 12 per cent over the compensation paid in the immediately preceding base year. Individual compensation increases may not exceed $2400. The allowable compensation increase for a group is composed of the basic protection factor of 8 per cent plus an increase of two per cent to provide a share of the anticipated increase in national productivity. A maximum additional two per cent may be added or subtracted to the basic 10 per cent increase allowed a group depending upon whether their increases have or have not kept pace with increases in the Consumer Price Index in the previous two years. The regulations provide a procedure for determining the precise amount which must be added or subtracted.

It is clearly important that faculty associations obtain accurate information regarding their salary increases in relation to the Consumer Price Index over the past two years (being careful, as explained below, to exempt increments associated with promotion, career progress ans merit) to determine whether they are entitled to the experience adjustment factor.

The regulations permit the Anti-Inflation Board to allow increases above the guideline limits if it is demonstrated to the satisfaction of the Board that the group in question has a "historical relationship" with another group of employees. It must be shown that for two or more years before October 14, 1975, the date of the beginning of the anti-inflation programme, the level, timing and rates of increase of compensation of the employees in the two or more groups have borne a demonstrable relationship to each other, are employed in the same "industry", perform work that is related to the same service or are in the same local labour market. This provision in the regulations may permit universities to establish a case for an increase in faculty salaries which exceeds the guidelines if faculty have received lower increases than colleagues at other universities in the same province in the previous two years or where recent salary settlements with elementary or secondary school teachers in the same community have distorted a previously stable relationship between salaries of the various groups in the local educational community.

Of considerable interest to universities is the fact that compensation increases under the regulations must be calculated as hourly rates. The regulations, however, contain no indication how the normal or average hours of work for a faculty member are to be determined. Normal or standard hours of work of a single executive or an executive group are to be considered the same as for an administrative or office employee of the same employer. Universities, if they fall under the guidelines, will be required to report salary of faculty members as hourly rates and will be required to fix upon a normal work-week. The few studies available indicate that faculty members have average work weeks of between 50 and 60 hours. The actual number of hours used in the calculations required by the Anti-Inflation Board have little significance since the intention is to determine the percentage changes in compensation from year to year. The actual hours of work used per week or month might, however, have the effect of establishing unfortunate precedents in faculty working conditions. Local faculty associations will be giving careful consideration to this aspect of the anti-inflation regulations.

A compensation increase for a group is computed under the guidelines as the percentage difference in compensation between the base year (the salary year immediately before the establishment of the guidelines) and the first guideline year (the first salary year after the establishment of the guidelines.) The precise dates of the base year and guideline year will vary slightly from institution to institution. The compensation package for both years must include the basic salary or wage component plus other financial benefits and direct and indirect incentive payments. Benefits are considered to include pay for vacations and periods of sickness, university contributions to hospital or medical insurance plans, long term disability insurance or group life insurance plans. It had been expected that such payment would be excluded from salary settlements under the guidelines. It is clear that this is not now possible.

It is also clear that direct and indirect incentive payments to employees must be included in the calculation of total compensation. The former includes payments based on volumes of sales or units produced. The latter includes payments made under a profit sharing plan or an employer-assisted stock purchase plan. They cannot be considered as allowable payments in excess of the guidelines. Neither appears to be relevant in the university context.

Certain payments made by an employer are not considered "benefits" and need not be considered in calculating the percentage increase in the compensation package. In this category are included payments designed to maintain the value of an employee benefit plan where the level of benefits has not been increased.

Also included in this category are payments made by an employer to eliminate differences in compensation within a group as the result of sex discrimination. This latter provision will permit universities to continue to allocate funds for this purpose without reference to the guidelines. This provision is of considerable importance in universities where concerted programes to improve the salary profiles of women faculty are, already underway.

The wording of the regulations is ambigous in the important area of pensions. A careful reading of the section on pensions could

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Faulkner to FNBFA

Universities Should Promote Bilingualism

by I. Unger

Canadian universities should expand their role in the promotion of bilingualism, said state secretary Hugh Faulkner, beyond those programs which have been initiated on the basis of federal funding.

Mr. Faulkner spoke Nov. 22 to the Federation of New Brunswick Faculty Associations — which he called one of the few "functionally bilingual associations in Canada". His address was sponsored by the federation.

Mr. Faulkner started his address by expressing pleasure at CAUT and FNBFA's interest in the challenge of the language situation. The minister went on to describe the various responses that the universities have made to this challenge.

Universities, supported by federal funding, have joined with provincial governments in responding to the strong interest shown across the country in language training. Under the Summer Language Bursary Programme, the universities have been host to some 5,000 students a year taking special language courses. With federal financial help, language training centres have been established at several universities. Three special French language colleges in Alberta, Manitoba, and Nova Scotia have been strengthened through federal cooperation.

Some universities have made good progress in using the other language as a language of instruction. Here, the University of Saskatchewan at Regina deserves special mention. But many universities have cooperated in training programmes for teachers who are required to teach the second language and use it as a language of instruction. For example, language training initiatives have been undertaken by the University of Western Ontario with its Summer School at Trois Pistoles and by the University of Toronto with its course at St-Pierre. Research in linguistics goes forward, as do special studies in bilingualism problems. French-Canadian literature has been given new attention by French language departments. Terminology studies have been supported by the universities. (In fact, the computer-based Terminology Bank at l'Université de Montréal came into international prominence through a special hook-up with the conference of la Sixième Biennale de la langue française in Luxembourg last September). The Laval Centre for Research on Bilingualism has given leadership in providing reference services, documentation, and publishing in the biligualism field. Special efforts have also been made by other universities, including the University of Ottawa, Carleton, Laurentian, Moncton, Sherbrooke, Laval, Montréal, Ste-Anne, Bishop's, Sir George Williams, Loyola, McGill, Waterloo Lutheran, Guelph, Windsor, Western Ontario, Brandon, Manitoba, Saskatchewan, Regina, Alberta, Calgary, Victoria, Simon Fraser, and British Columbia.

Universities, Mr. Faulkner said, could also expand and codify existing knowledge on bilingualism matters, undertake regional studies of bilingual development and look at the implications for the majority community having to come to grips with a "newly revitalized minority" and promote "the sort of rapprochement that leads to dynamite interplay between the two groups" and "without which we cannot long survive as a nation."

Responding to a question from the audience, the state secretary said there was essentially two goals to bilingualism: to help Francophones to support their culture by retaining French language education, and to facilitate English students' wishes to learn French.

During the discussion period following the talk it was pointed out that the language concerns of Anglophones and Francophones were quite different. The latter's dominant worry was the threat of disappearance of their language. The opinion was expressed that Mr. Faulkner's department was aiding Anglophones to become bilingual but to the Francophone community becoming bilingual was synonymous with assimilation, what is necessary is action to strengthen and preserve the usage of French by francophones in Canada. Mr. Faulkner stated he was aware and in sympathy with these views ad pointed out that his department was spending more money for the preservation of French as a first language than for the teaching of it as a second laguage.

Professor Unger teaches Chemistry at the University of New Brunswick. Part of this article appeared initially in University Perspectives.

Saskatchewan Intervenes in Human Rights Hearing

by Carolyn Masleck

The University of Saskatchewan has obtained from the Court of Queen's Bench a writ of prohibition barring the Saskatchewan Human Rights Commission from hearing the case of Douglas Wilson, a sessional lecturer in education, who was denied supervisory duties last fall because he is homesexual. The Court ruled that legislation prohibiting sex discrimination does not include homosexuality.

The Dean of Education had informed Mr. Wilson that, by placing an advertisement in the student newspaper seeking individuals interested in forming a gay association, he had "rendered himself unfit" for the job of supervising student teachers in the public schools because he would be unable to fulfill his duties due to the attendent notoriety. The Dean was later supported in his stand by the President of the University.

The faculty association was unable to act on his behalf because their constitution does not allow sessional lectuers to join the association. The Executive did issue a statement, based partially on CAUT guidelines, protesting the use of any criteria other than academic competence to judge a faculty member's suitability for any post.

Charging sexual discrimination, Mr. Wilson took his case to the Human Rights Commission which agreed to investigate since Section III of the Fair Employment Practices Act prohibits discrimination by an employer on the grounds of sex.

The Commission, composed of five individuals, is empowered to sit as a Board of Inquiry and decide guilt or innocence. If it returns a verdict of guilt, it may order compensation.

Lawyers for the University argued that the phrase "sexual discrimination" in the Fair Employment Act refers only to gender, and no further interpretation was intended when the document was written. They also advanced the argument that the University does not qualify as an employer under the terms of the Act since it is a "charitible institution". They charged further that the Commission had an obvious bias because the Board of Inquiry which determines whether there is sufficient evidence to hear a case is the same body which renders a final decision as to guilt.

Lawyers for the Commission and Mr. Wilson countered by saying that any possible bias on the part of the Commission is implicit in the legislation which created it. They argued that the term "sex" is not clearly defined in the Employment Act and is therefore open to interpretation. In criminal law, they noted, it is used to denote more than gender, as in obscenity hearings.

A spokesman for the Human Rights Commission said the Court ruling will set a precedent across Canada for interpretation of "sex discrimination" in fair employment legislation. He said the Commission will not appeal the prohibition order.

The University Council has struck a committee, chaired by Law Dean Douglas Schmeiser, to propose a policy for the University regarding discrimination based on sexual orientation. The faculty association is also preparing to alter its constitution to permit sessional lecturers to join (in accordance with CAUT guidelines) in order to give them the full protection of the association. The case at Saskatchewan was partially responsible for the certified faculty associations at Carleton and Ottawa universities incorporating in their collective agreement with the university clauses specifically prohibiting discrimination on the basis of sexual preference.

CAUT

CENTRAL OFFICE SECRETARIAT

OTTAWA

CAUT requires an experienced academic for a one-year appointment to its central office staff in Ottawa. The appointment extending from 1 July 1976 to 30 June 1977 is available as a leave replacement. It will be of interest to university faculty members able to take leave of absence from their university positions for one year. CAUT experience at the local, provincial or national level would be extremely helpful in the position.

The person appointed will be expected, under general guidance, to administer the operation of the Academic Freedom and Tenure Committee, to assist in the investigation of individual faculty grievances, and to undertake other association work as required.

Salary according to academic and other experience. Closing date for applications: 30 March 1976. Application, curriculum vitae and the names of three referees should be sent to:

The Executive Secretary
Canadian Association of University Teachers
66 Lisgar Street
Ottawa, Ontario
K2P 0C1

THE UNIVERSITY OF BRITISH COLUMBIA

The University of British Columbia invites applications and nominations for the position of DEAN OF THE FACULTY OF AGRICULTURAL SCIENCES. The appointment will be effective July 1, 1976 or as soon as possible thereafter, and is for a term of 6 years, renewable at the pleasure of the Board of Governors on the recommendation of the President

The Dean is responsible for giving academic leadership to, and administering a Faculty with seven departments and sixty full-time faculty members. The departments include Agricultural Economics, Agricultural Mechanics, Animal Science, Food Science, Plant Science, Poultry Science and Soil Science, and are responsible for the education of about 400 undergraduates and 100 graduate students in both Masters and Doctoral programs.

The University wishes to receive names of candidates with administrative experience who have established reputations appropriate to the fields of Agricultural Sciences.

The University offers equal opportunity for employment to qualified male and female candidates.

Applications or nominations will be treated with confidence and should be sent to:

Dr. J.K. Stager
Chairman
President's Selection Committee for the
Dean of Agricultural Sciences
Buchanan 130
The University of British Columbia
Vancouver, B.C.
V6T 1W5

ACPU

SECRÉTARIAT DU BUREAU CENTRAL

OTTAWA

L'ACPU a besoin des services d'un universitaire expérimenté à son bureau central à Ottawa pour une durée d'un an. Ce poste sera vacant du 1er juillet 1976 au 30 juin 1977 à la suite d'un départ en congé. Il pourrait intéresser les professeurs d'université qui sont en mesure d'obtenir un congé d'un an dans leur poste universitaire actuel. Il serait extrêment avantageux que le candidat possède une certaine expérience des activités de l'ACPU aux niveaux local, provincial et national.

Le candidat choisi pour remplir les fonctions de ce poste devra, sous supervision générale, administrer le Comité de la liberté universitaire et de la permanence de l'emploi, participer à l'étude des griefs présentés par des professeurs et, au besoin, remplir d'autres fonctions pour l'Association.

Le salaire sera établi en fonction de l'expérience universitaire et personnelle du candidat. Les candidatures doivent être déposées avant le 30 mars 1976. La demande de candidature, le curriculum vitae du candidat ainsi que le nom de trois personnes connaissant le candidat doivent être envoyés à:

Le secrétaire général
Association canadienne des professeurs d'université
66, rue Lisgar
Ottawa, Ontario
K2P 0C1

AMNESTY INTERNATIONAL:

Set Them Free

by Jean E. Sonnenfeld

Professor Sybil Margorie Cleary Aceitunos of the English Department of the University of Chile in Santiago started out for work as usual one morning several months ago. She never arrived. Instead she was arrested. To this day Professor Cleary does not know the reason for her arrest. No charges have ever been laid against her. No trial has been scheduled.

The Chilean junta admits that it is holding about 5,000 people as political prisoners. But Professor Cleary had no political affiliations. She has never advocated or committed violence. On her arrest this 45 year old mother of two was detained for four days in an interrogation centre where she was subjected to humiliating treatment. Chileans who have left their country recently report that interrogation of political prisoners is synonymous with brutal torture. According to a commission of the International Labour Organization that visited Chile at the end of 1974, torture continues to be as severe as in the months after the coup.

In recent months the Chilean government has been releasing political prisoners on condition that they take up exile abroad. Hundreds of Chileans have opted for expulsion from their country, even though many have had no charges brought against them. Professor Cleary, however, does not wish to leave her country and go into exile abroad. And so she remains in prison.

On the other hand, Professor Viola Munoz Silva, who is serving a twenty-six year sentence, could opt for exile in Sweden if the Chilean government permits her. Her married daughter lives in Sweden, and the Swedish government has made an offer to the Chilean authorities of asylum in Sweden for Professor Munoz.

Professor Munoz, who was Director of the Nursery Teachers Training School and Professor of Social Anthropology at the University of Chile in Arica, was arrested on September 11, 1973, the first day of the military coup. In December 1973 she was tried by a military court and sentenced under retroactive application of the State of Siege legislation. Twenty years of her twenty-six year sentence were imposed for indoctrinating her students with Marxist ideas. Used as evidence against her was the fact that she taught a course in Social Anthropology, a subversive activity in the understanding of the military prosecutor. Further evidence against her were the Marxist texts she included in her bibliography.

She is presently imprisoned in the Casa Correccional de Mujeres in Santiago. Her health is very poor. She suffers from a hyperthyroid condition which requires specialized treatment. In exile in Sweden she would receive the medical attention she needs.

Whether prisoners of conscience opt for exile or not, Amnesty International would prefer that they be released unconditionally. Even when released detainees are allowed to remain in Chile, no form of legal redress seems available.

Professor Clearly and Professor Munoz are only two of the many Chilean political prisoners who have neither used nor advocated violence. If you wish to help these colleagues of yours, write a courteously worded appeal for their release to General Cesar Banavides, Ministro del Interior, Ministerio de Interior, Edificio Diego Portales, Santiago de Chile, Chile. If you wish to join Amnesty International, write to Amnesty International Canada, 2101 Algonquin Avenue, Ottawa, Ontario K2A 1T2.

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Plyushch Gains Freedom

Soviet dissident Leonid I. Plyushch, whose case was detailed by Amnesty International in the September issue of the Bulletin, has been released after three years' imprisonment in a Soviet mental hospital where he was confined without trial. He and his family flew to Paris, where he will recover before making plans for the future.

GOING ON SABBATICAL?

CAUT has available an OCUFA pamphlet detailing the effects of sabbatical leave on taxation status. Address all enquiries to Georges Frappier, CAUT, 66 Lisgar Street, Ottawa, Ontario, K2P 0C1.

BIENTÔT EN CONGÉ SABBATIQUE?

L'ACPU a une brochure d'OCUFA (en anglais seulement) décrivant les effets d'un tel congé face à l'impôt. Veuillez vous adresser à Georges Frappier, l'ACPU; 66 rue Lisgar, Ottawa, Ontario, K2P 0C1.

NEWS IN BRIEF

UNB Senate Passes Resolution on Research Funding

On November 25, 1975, the UNB Senate passed the following resolution. The Senate of the University of New Brunswick, being concerned with the planned reorganization by the Government of Canada of its arrangements for supporting University research, endorses the views expressed by the Executive Heads of the Association of Universities and Colleges of Canada (AUCC) with respect to the Reorganization of the Granting Councils in their submissions of April 19, 1974 and November 7, 1974 to the Secretary of State and also the statement "Position on Federal Research Policy" issued by the Canadian Association of University Teachers (CAUT) on November 25, 1974.*

The Senate also wishes to stress two points. First, in view of the high rate of inflation in recent years it is essential that the financial resources provided to the Granting Councils by the Government of Canada be adjusted annually to take full account of inflation. We also believe that steps should be taken to implement the recommendations of the Lamontagne Committee that funds for basic research should be doubled — in real terms — by 1980.

We also believe most strongly that Federal funds should continue to be provided directly to individual researchers through the Federal Granting Councils and not turned over by them to provincial governments to distribute. The smaller provinces at least do not have the expertise to handle this distribution and if each Province were to establish suitable granting organizations there would be much wasteful duplication of effort.

Reprinted in February 1975 issue of* **Bulletin.

Collective Bargaining Committee Meets

At the Dec. 12-13 meeting of CAUT's Collective Bargaining Committee, members were given the opportunity to view a videotape on the processing of grievances prepared by the University of Toronto. This film will form part of the training program now being prepared to enable lay advocates to participate in the handling of grievances and grievance arbitrations. The first of the training sessions has been scheduled for February 27 and 28 in Ottawa.

A draft Collective Bargaining Handbook was also submitted to the Committee. This Hanbook, prepared by CAUT Professional Officer, Ian McKenna, is expected to be in final form in the next few months and should prove a valuable source of information for faculty associations with an interest in collective bargaining.

The chapter of the Clause Finder on Tenure, prepared by Donald Savage, has been completed, and will be printed and sent to local faculty associations in the near future. Also in progress are chapters on salaries, management rights and financial exigency. In addition, the Committee is planning chapters on copyright, redundancy, non-renewal, sabbaticals and promotions.

Fee Structure Report Completed

The CAUT Ad Hoc Committee on Fee Structure, chaired by Richard Spencer, has completed its review as mandated by the Board. The Committee's report was presented to the Executive at its January 9 meeting. Copies have been sent to all local and provincial associations, and a summary will appear in the next issue of the **Bulletin.**

UNIVERSITY OF VICTORIA

Vacancy in Sociology

One, and possibly two positions at the Assistant Professor level, plus a Sessional Lectureship in Sociology have just been authorized for next year.

The University of Victoria is one of three autonomous universities in British Columbia. It has a student body of approximately 7,000 students. The University offers the Ph.D. degree in a number of disciplines, and the Masters degree in several others, as well as the usual range of under-graduate degrees. A Law School as well as a School of Social Work started this year, and a School of Nursing is planned for the coming year.

The Department of Sociology currently has twelve full-time members, and offers Masters and Honours degrees as well as general and majors programmes.

The library holds more than 600,000 volumes and over 1,000,000 items in microprint. It has one of the best book/student ratios in Canada, and acquires all books published by major North American houses. The library also maintains the Human Relations Area Files and is an official depository for Canadian Government and NATO publications. It also holds American government publications and census data on microboard.

The computing centre is built around an IBM 379-145 and offers a full range of software and support (both hardware and services). The Sociology Department hires its own programmer and has a statistical laboratory which includes a terminal that is tied into other computers. The terminal is used primarily for teaching. Computing time is usually available. The Department has a Small Groups Laboratory. The University provides some financial support for research and convention travel.

The population of the Victoria area is approximately 250,000 Ocean currents provide a mild evergreen climate with an average annual precipitation of under 30 inches. Mountains on the island exceed 7,000 feet and include ski slopes. Sailing is excellent.

Interested applicants will be sent further information on request. In the meantime they should immediately send their **curriculum vitae** and arrange to have letters of reference sent to:

Donald W. Ball, Chairman
Department of Sociology
University of Victoria
Victoria, British Columbia,
Canada V8W 2Y2

Ontario Global Sum Announced

The Ontario Ministry of Universities and Colleges announced in December that the "global sum" allocated for university support in the coming academic year (1976-77) will be $637.5 million.

This represents an increase of 14.4 per cent over the current year's figure of $568 million. However, it falls short of the recommendation of the Ontario Council on University Affairs (OCUA), by $5.3 million.

Together with the additional $16.5 million which OCUA said was necessary to bridge the "cost-target gap" arising under the 1975-76 global sum, it means that Ontario universities have been underfunded by $21.5 million over the period 1975-77.

Individual institutional allotments, and the mechanism(s) recommended to the Minister by OCUA, on which they will be based, are expected to be made known in late January or early February.

Anti-Inflation... *from p. 2*

be interpreted to mean that employer contributions to pension plans will not be considered as benefits and need not therefore be included in the determination of the total compensation package. The wording suggests that possibly only benefits paid out under a plan need be considered as part of a compensation package.

It is however clear from the regulations that special payments made by employers to pension funds to maintain the purchasing ower of benefits payable under the plan or to increase the purchasing power of employees who have already retired do not fall within the guidelines. Since many university pension plans are, however, badly constructed CAUT advises that careful consideration should be given in negotiations with universities as to whether it is desirable to increase the funding of a poor plan. Professor Jill Vickers, Vice-President of CAUT has suggested that such supplementary payment might be viewed as "throwing good money after bad".

Contributions or increases in contributions by an employer to Canada Pension Plan, Quebec Pension Plan or under the Unemployment Insurance Act are, similarly, not considered as benefits and need not be included in calculating total compensation increases.

Based on an examination of the Anti-Inflation White Paper shortly after it appeared CAUT legal counsel expressed the view that salary increases as the result of promotion, and component of a salary increase awarded for merit or as career progress, would not be subject to guideline restrictions. The regulations define a salary "increment" as "the difference between the compensation payable for a rate in the scale of rates applicable to the job or positions and the next higher rate in that scale". Such increments can be awarded in excess of the guidelines if "the compensation plan under which the increment is payable provided.... that it shall only be paid if the employee... has improved or added to the skills or knowledge required... in the performance of the duties of the job" **and** if the opportunities available to the employee for promotion to another job are strictly limited by the number of jobs or positions with the employer at higher levels.

It is anticipated that promotions, steps in a career progression plan and merit payments will be considered "increments" for the purposes of determining compensation levels and therefore not subject to the guideline limitations. The first condition described above appears to apply to university faculty members. There are normally no rank quotas in universities nor are there usually limitations on the number of faculty members who can receive rank, adjustments. Career progress and merit increments can, nonetheless, in the view of CAUT, be considered forms of promotion though they are not usually limited in number in a university as required by the regulations. Legal counsel remains optimistic that salary adjustments for promotion, career progress, and merit under plans presently in force, either formally or informally, may exceed the guideline limitations. It is likely to be important, however, to be able to demonstrate that decisions on increments under such plans are discretionary and depend upon a favorable evaluation of performance. It is also clear that changes in promotion, career progress or merit schemes made to circumvent the guidelines will not be permitted.

It has been suggested that payments made to a faculty member on sabbatical leave may be considered to be payments made under an employee education assistance plan and thus not benefits for the purpose of determining compensation. It is more likely, however that sabbatical salaries will be considered as compensation. If the scale of salary benefits under a sabbatical programme has not been changed from the base year to the first guideline year then it is apparently to the advantage of faculty members to have compensation calculated on the basis of actual salaries paid to faculty. If the scale of benefits payable to faculty on sabbatical is improved between the base year and the first guideline year the method to be used in calculating the increase in the compensation package has not yet been clarified. This matter is contained in joint submission to the Anti-Inflation Board being made by the Carleton University Academic Staff Association and the Board of Governors. Clarification is expected.

One additional matter covered by the regulations may be of importance in the academic community. This is the regulation which permits payments above the guideline limits where necessary to attract or hold employees. In the former circumstance the employer must demonstrate that a position (or positions) has been vacant for three months or more, or that a vacancy rate of more than 20 per cent exists in the particular group of positions affected, that intensive efforts have been made to fill the position or positions, and that there is reason to believe that they could be filled at higher salaries.

Payments exceeding the guidelines may also be made if a university can demonstrate that the qualifications of those attracted to particular university positions are inadequate.

If a university can demonstrate that faculty members are being lost to government, to industry, to other educational institutions or to the professions because of low salaries, it can claim exemptions from the guidelines for these positions. These exemptions appear to apply equally to groups of faculty or to an individual faculty member who has a job offer which is attracting him or her away from the university.

Exemptions from the guidelines are provided for groups of employees who had entered into salary agreements before October 14, 1975 but which would not take effect until after that date. Also exempt are compensation increases negotiated before October 14 to be incorporated into new contracts.

The Anti-Inflation Board has made clear on a number of occasions that it expects parties to conclude agreements under the guidelines without reference to the Board on specific terms of the agreement. If an agreement appears to be above the permissible guidelines the parties **may** submit their agreement to the Board for comment. If the Board does not respond within thirty days it will take no further action. This limit does not, however, apply to those cases in which the agreement has not been submitted for assessment. Presumably in such cases the Board reserves the right through the Administrator to order a salary rollback.

A View of Anti-Inflation Regulations Across the Country

It is uncertain at this writing how the anti-inflation regulations will be applied to universities across Canada. Some provinces will enter into agreements with the federal government to apply the federal regulations unchanged. Other provinces will pass legislation incorporating aspects of the federal regulations but including particular restrictions of regional significance. The following is a summary of the information available.

The situation in much of the Maritime provinces remains unclear at time of writing. So far, only Prince Edward Island and Newfoundland have taken action. Both have signed an agreement, similar to Ontario's, with the federal government under subsection IV of the Anti-Inflation Act. The 18-month agreement places all public sector employees under federal wage and price controls.

Neither New Brunswick nor Nova Scotia have made any moves to direct action. Premiers of both provinces have expressed support for the federal legislation, and, Mr. Hatfield has indicated his belief that the universities are covered.. That certainly is the expressed opinion of the Maritime Provinces Higher Education Commission, which has circulated a memorandum to all Maritime universities advising them they are included in such legislation. It is expected that the recent salary settlement negotiated by the Faculty Union at St. Mary's University will be submitted for approval to the federal Anti-Inflation Board. The Settlement calls for an average Salary increase of 18.5 per cent in a one year contract.

Quebec passed its own anti-inflation legislation in December. It is clear that the legislation applies to all sectors of the economy within the constitutional jurisdiction of the province including the universities. The Act specifies that it is binding on all agencies and institutions which receive more than half of their resources from the provincial government. If any doubt remained that this included the universities, another paragraph specifically includes the universities among a number of other educational institutions and authorities.

The legal basis for the application of the federal-anti-inflation guidelines in Ontario remains uncertain. This has not, however, prevented the Anti-Inflation Board from rendering a number of "opinions" and "judgements" which may have far reaching significance for the educational sector in Ontario and elsewhere in the country.

CAUT legal counsel has suggested that the federal guidelines may not apply directly to the universities since education under the British North American Act is a provincial responsibility. Nonetheless Dr. Harry Parrott Minister of Colleges and Universities in the Ontario government, indicated by letter to the Presidents of the Ontario universities on December 4, 1975 that they would be subject to the guidelines under what he called the "Federal-Provincial Anti-Inflation Program" and that all agreements on salaries and wages which exceed the guidelines must be submitted to the Anti-Inflation Board for adjudication. The Ontario Confederation of University Faculty Associations (OCUFA) has asked the Minister for a clarification of the statutory authority for his assertion. No clarification has been received at time of writing. OCUFA has also repeated its request that it be consulted, as one of the affected groups, if authority is obtained to apply the federal guidelines to the universities. *(See *Note on p. 2 re: Ontario)*

The constitutional procedure involved in intervention by the federal Anti-Inflation Board in wage and salary agreements in the educational sector has been ignored by the Board in a number of opinions given by it both before

and after passage of Bill C-73 and the release of the anti-inflation regulations.

On November 20, 1975, for example, the Anti-Inflation Board, following an informal approach by the Metropolitan Toronto School Board invited representatives of the School Board and of the striking secondary school teachers represented by the Ontario Secondary School Teachers Federation to submit written submissions to explain their current salary positions. The Board had earlier indicated that while it did not intend to replace the normal collective bargaining process it would be prepared to offer clarification of the grounds for special consideration under the guidelines and to render an interim judgement pending the passage of the legislation.

Ontario Teachers

On November 28 the Board determined that the secondary school teachers did not qualify for special consideration under the guidelines. It indicated that while it recognized a historical relationship between secondary and elementary teachers in Metropolitain Toronto, in implementing a programme of restraints that relationship would have to be modified in short term. The Board indicated that the offer of the Metropolitan Toronto School Board of a salary increase of 39.2 per cent over two years was in excess of the amount which could be considered appropriate. The Board urged the parties to return to the bargaining table in an effort to reach agreement on an increase that more properly reflected the policy of restraint enunciated in the guidelines. On January 7, 1976 the teachers rejected a modified offer of approximately 25 per cent for one year. The strike continues although it is expected that the Ontario legislature will have been called into emergency settlement to legislate the teachers back to work by the time this appears.

In several other judgements in the educational sector in Ontario the Anti-Inflation Board has rendered similar opinions. Though recognizing an "historical relationship" between elementary and secondary teachers in Hamilton, Ontario, the Board concluded that the relationship would have to be modified in the short term and that salary rates to be paid to the elementary teachers should be held below the level that would provide for full catch-up and restoration of the historical relationship. In this opinion the Board went further in recommending that the salary rates in the proposed agreement be reduced by 8 per cent, and indicated that when it had the statutory authority to do so it would be prepared to accept this salary agreement. Subsequently AIB indicated approval of a 23% salary settlement.

In a similar ruling affecting elementary school teachers in Grey County, Ontario, the Board urged that the proposed settlement be reduced from 33.6 per cent to 21.6 per cent. As in the Hamilton judgement the Board anticipated that there could be a gradual restoration of the historical relationship by a process of differential adjustments over the next two or three years.

While recognizing that the Oxford County, Ontario, Catholic School Board had experienced difficulty in attracting and retaining reachers and although acknowledging that there is a historical relationship between salaries paid teachers in the county and those paid to teachers in nearby boards the Board took the view that the proposed salary settlement was larger than could be accepted and recommended that the settlement be reduced by four percentage points from 30 per cent to 26 per cent. The parties subsequently agreed to this figure.

On January 9, 1976, the Anti-Inflation Board incidated that it would accept a salary settlement of 24% for elementary and secondary school teachers in Dufferin County, Ontario. This amount was three percentage points lower than that proposed jointly by the teachers and the board of Education, but substantially above the anti-inflation guideline limits. The Board indicated that it recognized a historical relationship between the salaries and paid the Dufferin County teachers and those paid to teachers in nearby districts. The Board, in allowing a substantial increase, beyond the guidelines, indicated that it felt that the salaries in the area should be competitive with those being paid by nearby school boards.

The Board, also in early January ordered that salary increases to senior administrators in eight Ontario school boards be held to a maximum of $2400 as required by the guidelines. The Boards had all agreed to pay their senior officials more than the maximum allowable increase.

Of general interest across the country is a judgment handed down by the Board in late November, 1975, concerning its jurisdiction over arbitration and selector awards under collective agreements. In considering a selector's decision on a settlement between the Renfrew County, Ontario, Board of Education and the county division of the Ontario Secondary School Teachers Federation the Board concluded that the selector's award is binding under Ontario statutes and must be put into effect on the date specified in the agreement.

The Board indicated, however, that it is not prevented from reviewing the settlement and subsequently ordering a salary rollback if that seems appropriate. The selector's award came to the attention of the Board when the parties to the settlement asked the Board for an exemption from the guidelines.

This judgement may be important at the University of Ottawa where the Faculty Association has recently been certified under the Ontario Labour Relations Act and has obtained the agreement of the university administration that a salary settlement will be determined, if necessary, by arbitration.

In its first few weeks of operation the Anti-Inflation Board appears to have rendered a disproportionate number of judgements on salary agreements in the educational sector in Ontario. The reasons for this are not clear.

The Board has given no indication that it is concerned that judgements in the educational sphere may be unconstitutional under the B.N.A. Act. No judgements have yet been made by the Anti-Inflation Board affecting universities though at the time of writing a joint submission to the Board by the Carleton University Faculty Association and the University Board of Governors is in preparation. Under the terms of the recently ratified first collective agreement the University agreed to immediately implement the financial portions of the agreement if the anti-inflation guidelines did not apply. If the guidelines do apply the agreement calls for a joint submission to the Board for a judgement on whether or not the salary settlement is compatible with the guidelines. Though it is by no means clear that the federal Board has authority in university salary settlements the Board of Governors of the University has insisted that a submission be made immediately to the Board. The Faculty Association hopes to include a section in the joint submission querying the authority of the Board to act in the educational sphere. If this is not possible a separate brief will be submitted requesting clarification of the constitutional authority of the Board to act in the absence of an agreement with the province bringing universities under the federal guidelines. The Carleton salary agreement calls for an average increase of 14.1 per cent over one year.

Western Provinces

Application of the Federal guidelines in Manitoba is still uncertain although government sources have indicated that the province supports, in principle, the need to curb inflation. Along with other provincial governments, Manitoba has also expressed certain reservations about inequities which may result from the Federal government's anti-inflation program, particularly in the area of professional fees. Although no formal announcement has been made, to date, some form of legislation bringing public employees including universities within a wage restraint program appears to be a distinct possibility.

Like many of the other western provinces, Saskatchewan has not enacted legislation which would bring universities and other public employees within the Federal anti-inflation wage guidelines.

The Alberta government introduced legislation on December 5 to place the province under the federal anti-inflation legislation. The Bill will bring Alberta public employees under the umbrella of the wage guidelines and provides authority for the province to establish its own Anti-Inflation Board if agreement cannot be reached to have Ottawa administer the programme. The legislation extends the federal guidelines to provincial government employees and to employees of municipalities, hospitals and educational institutions including universities. Precise nature of the application of the legislation to universities will not be known until the regulations are made public. Pending clarification of status, the Universities of Alberta and Calgary have suspended negotiations on salary for 1976-77. Negotiations continue at the University of Lethbridge.

The defeat of the NPD government in British Columbia on December 11 has thrown the status of the federal guidelines as they apply to universities in that province into some confusion. The NDP government had not introduced legislation before its defeat. Although the legislature is still in recess, the new Social Credit Cabinet is meeting regularly, and comments from the new Minister of Education suggest that some form of restraint program will be implemented.

Victor Sim is Associate Executive Secretary of the Canadian Association of University Teachers.

The Six Days' War at Notre Dame

A Personal View by Alan Child

The unionized faculty at Notre Dame in Nelson, British Columbia, has won an important victory. Two years ago, the Provincial government promised to take over the debt-ridden institution, but was uncertain as to what to do with it. A year later, it rejected the recommendation of the Cowan Royal Commission that Notre Dame be a senior college in a Kootenay Institute for Post-Secondary Education, but looked with favour upon making the university a "university centre," giving courses approved by the three coast universities.

In July, 1975, the Department of Education insisted that there be a review of all faculty to determine their suitability for employment in the planned centre. The Faculty Association of Notre Dame University (FANDU) objected on the grounds that under the Labour Code of British Columbia it possessed "successor rights," and that no employee could be dismissed prior to the government take-over then slated for July 1, 1976. To this argument, Professor Walter Hardwick of U.B.C., representing the Universities Council of B.C., replied, "successor rights to what?" In other words, if the faculty refused an external review, the government would simply buy the university and then either close it down or use if for some other purpose. He pointed out that even the government 'offer' of a faculty review was a concession granted only because the faculty were unionized and that were it not for the existence of the union, present faculty members would have been dismissed at the time of the "take-over".

FANDU agreed to cooperate in a faculty review if satisfactory procedures and terms of relocation, severance, early retirement, and study leaves could be negotiated. FANDU representatives and Hardwick agreed to "recommend unreservedly" a letter of agreement to their respective principals, which they negotiated in a single afternoon in July. However, Hardwick drafted a new proposal in August and still another one in September changing substantially the terms of the original agreement. Under the third proposal, faculty members who passed the review would be retained or recommended for employment in a community college (with no guarantee that any college would accept the recommendation), and those who did not pass would receive a year's severance pay.

Fearing that the Minister of Education, Eileen Dailly, would proceed with an external review, FANDU decided by unanimous vote not to cooperate in any unnegotiated faculty review. Hardwick made no attempt at further negotiations. His resignation was announced publicly shortly afterwards together with the charge that FANDU had broken off negotiations.

What may be termed "the six days' war" began on Saturday, November 8. Acting President Hugh Farquhar informed FANDU negotiators that all faculty members would receive dismissal notices before the end of the month. He offered six months' severance pay and a committee to which faculty members might submit their credentials if they wished assistance in finding positions elsewhere. These terms, he stated, were negotiable. Upon being questioned, Acting President Farquhar admitted that the Department of Education had drafted the offer, and that any change would have to be approved by the Department. He also announced that the Associate Deputy Minister of Education Andy Soles would make an announcement on the future of the university to a small committee two days later.

The FANDU executive spent the rest of the day contacting government representatives, labour and CAUT officials, and the news media. The executive accused the Ministry of "interference in the free collective bargaining process in a manner calculated to break the union and to unfairly dismiss qualified faculty from their jobs." When contacted by reporters, the Minister stated that the dismissal notices were merely a formality, but admitted that she could not guarantee "any or all" faculty members continued employment.

CAUT legal counsel advised FANDU that in accordance with the existing collective agreement, any positions in the field of post-secondary education in Nelson after July 1, 1976, could not be filled by outsiders unless they were first offered to and rejected by FANDU members.

A special FANDU meeting was held on November 9th at which this position was explained and endorsed. Although confident of success in appeals to the Labour Relations Board, FANDU members were unhappy, believing that the prospective "successor" institution might employ only a few professors. The following morning, a mass turnout of faculty members and students greeted the Associate Deputy Minister of Education and the local MLA Lorne Nicolson, who had planned a small meeting with the FANDU Executive for the purpose of making an announcement on the future of Notre Dame. The small backroom session gave way to a large assembly of faculty and students. The faculty and student solidarity clearly paid off. The Associate Deputy Minister indicated that no official announcement had been planned after all, but after pressure from the audience, he read the planned announcement which had been withdrawn by the Minister. The university was to have become a university centre giving third and fourth year courses only, staffed by employees of the coast universities. There presently began discussion of an alternative plan in which Notre Dame would become the first campus of a new provincial university with four other campuses elsewhere in the Province. Most of the speakers at the meeting were highly critical of Mrs. Dailly. At the end of the morning, Acting President Farquhar announced his resignation, effective at the end of the year. In the afternoon, Nicolson, Soles, and student and faculty representatives worked out tentative plans for a fourth university.

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FANDU Signs Third Agreement

On November 6, 1975, the Faculty Association of Notre Dame University (FANDU) and the University signed a third collective agreement.

The several months of negotiations were marked by the resignation of University Chief Negotiator and Chairman of the Board of Governors, Eugene Bobard. Subsequent to the signing of the new agreement, Dr. Hugh Farquhar gave notice of his resignation as acting President of Notre Dame.

The agreement is for one year running from July 1, 1975 to June 30, 1976. Under the new contract salary floors are $11,330 for instructor; $14,196 for assistant professor; $17,778 for associate professor; and $22,077 for full professor. The new floor for professional librarian is $12,763.

P. Micallef, President of FANDU, said he felt the agreement was a satisfactory one and that the members were happy with it.

The agreement establishes for the first time at Notre Dame a maximum teaching load of three full courses amounting to classroom contact of no more than nine hours per week.

A new provision requires the University to furnish the Faculty Association, upon request, with statistics and information including annual financial reports and audits, budgetary projections and allocations, fringe benefit costs and budget reports. The CAUT Collective Bargaining Committee recommends that all member associations engaged in collective bargaining establish a right to receive such information.

A letter of understanding attached to the agreement enables a faculty member to challenge the appropriateness of the presence of any document in his/her personal file. Ultimately, the question of appropriateness may be referred to an independent arbitrator, who can have a document removed from an individual's file.

In view of the impending "take-over" of the institution by the Provincial Government, the most important section of the new agreement was that protecting the interests of faculty at the time of transition. When the Provincial Government fulfils its commitment to continue degree level courses and programs at the Nelson Campus, presently occupied by Notre Dame University (the precise nature of the prospective program is yet to be disclosed), the successor institution, in accordance with the B.C. Labour Code, will be bound by whatever collective agreement is in force at Notre Dame or, in the event that no agreement is in force, will be required to bargain with FANDU.

The new collective agreement provides that the roles of current Notre Dame faculty members in the successor institution will be governed by a letter of agreement to the negotiated between FANDU and Notre Dame University. Should the parties fail to settle a letter of agreement in reasonable time, a single arbitrator will have authority to determine the financial and other benefits to be provided by the Employer to any faculty members affected by the "take-over" of Notre Dame by the Province of British Columbia. Specifically the arbitrator will settle disputes concerning severance pay, relocation expenses, notice rights and other financial benefits such as retraining and upgrading options.

A disturbing feature of the Notre Dame negotiations was the fact that the Provincial Department of Education brought direct pressure on the University to refuse to ratify a freely negotiated memorandum of agreement achieved by the bargaining teams in September until the faculty union agreed to certain "conditions" desired by the Department. It is equally disturbing that the University succumbed to such pressure which included a Department threat to abandon plans for any successor institution at Notre Dame. The readiness of the University to succumb to such political intrusion is of grave concern. The intrusion was repelled only by the stiff opposition of FANDU, CAUT and the students of Notre Dame. Without the protection of the B.C. Labour Code, faculty members would have had their careers at the University unilaterally terminated by the B.C. Department of Education.

Negotiations for the fourth collective agreement at Notre Dame are expected to begin in mid-March.

University of Montreal

Can Church Retain Authority in Secular Institution?

by Carolyn Masleck

Debate continues at the University of Montreal over the fate of two theology professors, Roland Proulx and Pierre Lucier, whose contracts were not renewed for next year in accordance with a Vatican dictate that laicized priests be barred from the performance of ministerial duties, including the teaching of future priests.

In refusing to renew the contracts of Professors Proulx and Lucier, faculty head Paul Gregoire, Archbishop of Montreal, has chosen to strictly interpret the Church ruling on laicized priest although only about 25 per cent of the students in the University of Montreal faculty are in fact training for the priesthood.

Unlike the University of Sherbrooke, which retains direct ties with the Roman Catholic Church, both University of Montreal and Laval University were secularized in the sixties except for the faculty of theology.

Three top officials of the theology faculty, including the dean, vice-dean and secretary, have resigned over the failure of the University administration to actively seek a solution to the long-standing dispute over who holds ultimate authority in policy decisions withing the faculty.

Following the non-renewals and the resignations of the faculty heads, the University Council representing all the faculties at the University, and having authority on professoral status, met to discuss the issue.

The Council passed a resolution calling the canon law a violation of human rights, prejudicial against the University by causing the loss of well qualified faculty members, and a contravention of the faculty contract which stipulates a professor cannot lose his job because of his personal life.

The definitive interpretation on canon law, handed down in September 1975, makes ecumenical law contrary to university ethics and the concept of academic freedom.

The Council also passed unanimously a resolution calling for the reinstatement of the two professors as soon as possible. No decision can be taken until the Board of Governors meets, since the Board has final authority over hiring. Hope has been expressed that a decision will be made before February 15, the date the resignations of the faculty deans and secretary become effective.

In an effort to find a long-term solution, a five-member ad hoc committee consisting of two representative from the Archbishop of Montreal, two from the University and the Dean of the faculty has been formed to study the problems of the faculty. The Committee is to submit a report by June 1 to the Planning Committee of the University on how the faculty of theology should be structured, and whether a new department of religious studies ought to be created which could retain the services of laicized priests.

WAR... *cont'd from p. 8*

On Monday both the *Vancouver Province* and the *Vancouver Sun* carried front page stories of the Notre Dame struggle. FANDU charges of union busting were embarrassing to the NDP Government in the midst of an election campaign in which labour support was a vital factor. Mr. Dailly stated that she would make a "final announcement" concerning Notre Dame on the following Friday.

On Wednesday, the NDP held its nominating convention in Nelson. After winning the nomination, local MLA Lorne Nicolson declared that he would accept "nothing less" than a four year university at Nelson and full union rights. The next day, he held a press conference, at which he distributed an announcement from Dailly. In July, 1977, the university would become a campus of a fourth university with other campuses to be established later. Selkirk College would offer first and second year courses at Nelson in cooperation with the new institution. Union rights would be guaranteed. Student and faculty representatives expressed enthusiasm for the plan.

The six days' war was over. Just how decisive the faculty's victory was, became evident later when President Doug Kenny of U.B.C. implied that his university's work in planning Nelson programs might now be wasted — work which had evidently being going on since August without any consultation with Notre Dame. At least two problems remain. Some faculty members are concerned that the plan for a fourth university might not be implemented should the NDP be defeated in the December 11 election. Also, as there may not be enough positions at the third and fourth year levels for all the Notre Dame faculty, a review may be necessary to determine which faculty members are more suited to teach lower level courses for Selkirk College.

However, the unmistakable message is clear. Without unionization, Notre Dame faculty would have been impotent, and subject to the unilateral dictates of the government.

With unionization, Notre Dame faculty, with the help of CAUT and the students of Notre Dame, were able to defeat the rather serious threat of unilateral government action. Yet when the faculty unionized in 1973, no one anticipated that such status would be required in meeting the specific problem that arose two years later. The Notre Dame struggle shows clearly that, in the face of strong and determined government pressures, a union can do far more to guarantee fair and equitable treatment of faculty than a non-unionized faculty association could do. Professors without the protection of a certified association would do well to consider that organizing may well provide a valuable and even indispensable instrument for the solution of future problems not only within their institutions but in the dealings of such institutions with provincial governments.

Alan Child wrote this article prior to the December election in British Columbia. He teaches education at Notre Dame.

AAUP

Court Orders Tenured Professors Reinstated

A three-judge panel of the Appellate Division of the New Jersey Superior Court has unanimously upheld the 1974 trial court decision in the case of the *American Association of University Professors* vs. *Bloomfield College*. The 1974 decision, written by Judge Marvin T. Antell of the Chancery Division of the Superior Court, concluded that individuals terminated from their positions as faculty members of Bloomfield College in Bloomfield, New Jersey, were entitled to reinstatement under the terms and conditions of the College's official policies on appointment and tenure. He ruled that the Board of Trustees had wrongfully abrogated the contractual agreement with the College faculty and failed to show that the faculty dismissals were necessitated by demonstrably *bona fide* conditions of financial exigency. Judge Antell also ordered that all those at the institution who had tenure as faculty members prior to the June 21, 1973, dismissals "are now, and shall continue, on tenured status within the terms of the Bloomfield College policies on employment and tenure."

The Bloomfield College Board appealed the decision, claiming that Judge Antell had erred in finding that the College had not demonstrated a condition of financial exigency as the cause for dismissing tenured faculty members.

The Appeals Court disagreed. "The existence of the 'financial exigency' *per se* does not necessarily mean that the termination of tenure was proper," the Court said. "The key factual issue before the court was whether that financial exigency was the *bona fide* cause for the decision to terminate the services of 13 members of the faculty and to eliminate the tenure of remaining members of the faculty. Under Subparagraph C(6) of the [Bloomfield faculty members'] contract not only must the financial exigency be demonstrably *bona fide* but the termination *because* of that exigency must be also *bona fide*."

The Appeals Court pointed out that Judge Antell had "made full factual findings on this issue of *bona fide* causation and arrived at the conclusion that the defendants failed to establish 'by a preponderance of the evidence that their purported action was in good faith related to a condition of financial exigency within the institution.'"

In its appeal, Bloomfield College also attacked Judge Antell's order that the 13 faculty members be reinstated to their positions. The College claimed that this remedy ran counter to the line of legal precedents. However, the Appeals Court said that "We agree with the trial court that the general rule is not inflexible and that the power of a court of equity to grant such a remedy depends upon the factual situation involved and the need for that type of remedy in a particular case. . . . The relief granted herein is appropriate to achieve equity and justice."

The Appeals Court also rejected the Trustees' claim that Judge Antell should not have assigned them the burden of proof.

Dr. Joseph Duffey, commenting on the Appellate Court's action, said that "This decision confirms our original belief that Judge Antell's ruling is a substantial milestone in advancing the principles of tenure and an eloquent admonition to colleges and universities that they cannot make light of these principles on grounds of financial difficulty or changing enrollment patterns."

The Bloomfield College case attracted national attention when, on June 21, 1973, the Board of

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CAUT Council Rejects Simon Fraser Agreement

by Carolyn Masleck

At a November 30 meeting in Ottawa, CAUT Council rejected by a vote of 27-22 a proposed settlement of the dispute which caused censure to be imposed on Simon Fraser University in May 1971.

Representatives of Simon Fraser and CAUT had been working since the fall of 1974 to find an acceptable resolution to the case of the eight social science professors whose contracts were terminated in the wake of the 1969 strike.

Council's rejection of the agreement appears to destroy the attitude of hope generated by last year's appointment of Pauline Jewett as president of Simon Fraser University. One of Professor Jewett's declared priorities in accepting the post was a resolution of the "Simon Fraser Affair", and the lifting of the censure which is imposed by CAUT as an admission of failure to find a satisfactory solution to cases of abuse of academic freedom.

Despite the assurances of Academic Freedom and Tenure Committee Chairman James Stevens (chief negotiator for CAUT) that the proposed agreement represented a substantial improvement over the University's attitude one year ago, and was an augur of further progress to come, the majority of Council members felt it did not go far enough to redress the grievances of the so-called "SFU Seven" (the eighth faculty member involved died in 1972).

Several of those opposed to the agreement expressed the opinion that acceptance of anything less than full reinstatement of those involved would be a denial of the principles of academic freedom which CAUT is constituted to defend.

One Job Offer

The proposed agreement contained only one unconditional offer of appointment, to David Potter (the only one of the eight who had held a tenured post). One other job offer and the other terms of the agreement were conditional on the entire agreement being ratified by CAUT Council, and the President and Board of Governors of SFU on or before December 8, 1975. Had a favourable vote been received, SFU would have made an offer of appointment to Kathleen Aberle, and given "fair and impartial treatment" to John Leggett if he wished to make a normal application for appointment.

The other four former faculty members would have been eligible to apply for research funds made available through CAUT by the University. Each fund or stipend would have been worth up to $9,600 for one year, with a possibility of an additional $9,600 being awarded the following year if the CAUT judged it appropriate. These awards could be held in addition to other individual sources of income.

If any particular evaluation were positive, the University agreed that it would give "fair and impartial consideration" to these individuals should they apply for a faculty position in keeping with the University's normal appointment procedures.

All Charges Dropped

Simon Fraser also agreed it would drop all outstanding charges against the former PSA faculty covered by the terms of the proposed agreement, and the charges laid in 1969 would not enter into future considerations of appointments at SFU.

The CAUT AF&T Committee had attached a motion to the proposed agreement, stating that censure would be reimposed on the University "if, after positive evaluation, a reasonable offer of reappointment is not made to a faculty member within the time scale normal to university appointment procedures".

Some Council members queried the necessity of attaching the motion, saying the threat of reimposition of censure was implied in the proposed agreement and its expression would only serve to antagonize SFU and perhaps lead it to refuse to ratify the agreement.

A modified version of the AF&T amendment was proposed and discussed, but in the final vote, both amendments and the agreement itself were rejected by Council.

The seven former faculty members themselves had given every indication of stark opposition to the proposed agreement, in letters and telegrams to Professor Stevens, which were circulated at the Council meeting. Due to considerations of time and distance, only Nathan Popkin had requested permission to address Council in person.

Agreement "Unprincipled"

Speaking, he said, on behalf of all seven, Professor Popkin vehemently denounced CAUT and the proposed settlement. Reading a prepared statement, he called the agreement, "A gross and unprincipled betrayal of academic freedom," and went on to say that he and other individuals, "would never cooperate in any way with (this) proposal and would never apply" for any of the grants or appointments. He called on Council members to reject the agreement.

Nathan Popkin, one of the SFU Seven, who addressed Council on behalf of himself and the others.

Briefs presented by President Arthur Davis of the Canadian Sociology and Anthropology Association, representatives of the Simon Fraser Student's Association and others, also asked Council to reject the agreement and to refuse to lift censure.

Following the negative vote on the agreement Council adopted a motion put forward by Professor Jill Vickers of Carleton University which read:

> Be it resolved that notwithstanding the action of Council to reject the draft agreement with SFU, with or without stipulations discussed, the Council recognizes that the draft agreement represents a hopeful shift in attitudes at SFU and in this respect holds out some prospect of arriving at a satisfactory agreement after renewed negotiations; the Council wishes to commend the efforts of negotiating teams on both sides and to express in particular its appreciation for the part that President Jewett has played in encouraging negotiations.

Although Professor Stevens held out little hope of any grounds for renewed negotiations immediately, the censure of Simon Fraser will be discussed again at the May Council meeting according to standard CAUT procedure in dealing with censured universities.

NOTICE

CAUT

wishes to remind all staff members of local and provincial associations that they are eligible to participate in CAUT's fringe benefit plan (excluding the pension plan pending negotiation of terms) with the approval of their Executive. Detailed information has been sent to Presidents of all local and provincial associations. For more information contact Ida Townsend at CAUT Head Office, 66 Lisgar Street, Ottawa, Ontario, K2P 0C1.

LETTERS

LETTRES

Ideologies Divide West German Universities

As a previous contributor to your publication on West German university affairs, I would like to comment on the Article by Gunther Kloss from the *Times Higher Educational Supplement,* which was reprinted in your October issue.

It was grossly unfair of you to link Kloss' protest against West German attempts to fire radical leftists from German universities to the article on repression of liberal academics in Czechoslovakia. The Common headline 'Political Repression of Academics' was at best misleading, at worst propagandistic. In one case, the liberal state is beginning slowly to wrest back its universities from the hands of the same dedicated ideologues who are persecuting liberal Czechoslovakian professors in the other case.

Despite the fact that student activism died in North America, it is well, and in fact healthier, in West Germany than in any other western country. The problem against which the West German states (Lander) are reacting is the radical politicization and isolation during the past few years of the West German universities achieved by the communist, maoist and anarchist left.

In West Germany there are today 60-odd institutions of higher learning. Between 1960 and 1970 the whole system went through a period of extremely rapid growth, which resulted in the need for reform. Professor and student populations doubled, while other academic staff tripled in number. By 1970, these new mass universities were given a group university structure (professors, students, other academic staff and in some cases support staff) or decision-making framework, which was to achieve internal and social integration. However, from the beginning these academic reforms became caught in political struggles.

The group university concept did not achieve the hoped for integration but led instead to the split, politicized university. Academic groups were not tied together in a better co-ordinated and co-operating whole. Nor was the university led towards practices of the liberal society around it but detached from it instead. The West German society was analyzed as unjust and exploitative with the result that the radical left immediately began to turn the universities and other centres of higher learning into disciplined cells of opposition to this liberal society. The radical left groups have always been quite frank in their political and social aims. Despite the fact, for instance, that West Berlin's communists cannot achieve 3% of the popular vote in elections, West Berlin's three institutions of higher learning are under the rule of leftist coalitions dominated by East German-/Moscow - or Maoist - oriented groups. At the teachers' college left students are given examination questions in advance and only marxist answers are accepted as corrext.

As a result, conflict between groups at most West German institutions of higher learning is carried out not on academic but political grounds. Political ideology rather than academic questions divide the university into left and right. 'Capitalist stooges' and 'dupes of the commissars' face each other in committees and senates. Left-wing students, professors and assistants sit glaring at their moderate or right-wing counterparts opposite. Each side is aware that their political roles are more important that their academic.

For political reasons of their own, most states (federal and eleven provinces or Lander) have left the universities more or less to their own devices - in some cases sympathizing more with the right or the left. In 1973, the Federal Constitutional Court tried to beef up the professors' position by stating that in matters of teaching professors should have 50% vote on committees and in matters of research and appointments at least 51%. However, the political splits, even among professors, have largely negated this decision, while some states have undermined, or tried to undermine, the professors' position by including junior, non-tenured and not even tenure-open teaching groups in this professorial group.

Left to themselves, the moderate professors, students and others have not proven able to defend the university. The dream of the radical left that all higher learning institutions might go the way of the West Berlin institutions seemed achievable. As a result, the leftist groups seem to have over-rated their own power and under-rated the liberal state's will and power. What we are now witnessing, hesitating and awkward as it might be, is a first attempt by the liberal state to win back its educational instruments from the hands of a highly politicized element and reform them back to the open educational tools normal in a liberal society.

Yours truly,

Robert H. Keyserlingk
Department of History
University of Ottawa

Free Association

One of the main reasons I have always been a member, and a supporter, of my local academic staff association and the CAUT is that they were and are free associations. I consider this to be one of the most important and necessary features of these associations. I am, therefore, disturbed by the efforts of the CAUT personnel as evidenced by their campaign in the CAUT **Bulletin** to convert the free faculty associations into unions. Glossed over in this campaign is one of the main differences between these two types of organizations. This difference is that the union can enforce a discipline on the work activities and the public statements of the individual faculty member which the free Faculty Organization cannot. Without the ability to enforce this discipline there is little or no point to having a union, but the ability to enforce this discipline causes a partial loss of academic freedom for the faculty member.

Perhaps an example of a possible consequence of unionization will help to clarify my point. One of the main efforts of unions is to attempt to improve salaries and the ultimate weapon frequently resorted to in salary negotiations is the strike or withdrawal of services. As far as I am concerned, any individual or any organization which forces me to abandon my laboratory and my teaching activities is interfering with my academic freedom. While I can envision situations in which I might wish to withdraw my services of my own volition, a breakdown in salary negotiations is definitely not one of these situations.

Over the years the CAUT has made many splendid efforts on behalf of academics who have believed that they were unfairly treated and their academic freedom or tenure rights abused by administration. I would assume that you would do the same if the abuse of academic freedom came from government officials, business men or organizations from outside the academic community. I wonder how helpful and supportive the CAUT would be to a faculty member who believes that he is being deprived of his academic freedom by a Faculty Union. Or would the CAUT take the position that a faculty member can properly be deprived of his academic freedom and rights by a majority vote of a faculty union.

Sincerely yours,
George B. Frank, Ph.D.
Dept. of Pharmacology
University of Alberta

Rewarding Socially Desirable Conduct

The application of "unisex mortality tables" deserves to be extended to life pensions as well as to insurance, does it not? I agree with Frappier that it does.* The direction of the discrimination is the opposite, but the principle would seem to be the same.

I am not so sure about automobile insurance, but again the principle appears to be the same: Simply because the unusually careless or unlucky drivers are predominantly male, males generally should not be taxed with their misconduct. (I unsuccessfully tried to persuade a private insurance agent of that principle; I hope that in this age of non-discrimination the task will become easier.)

M. Frappier should, in my opinion, further emphasize the principle of recategorization, using categories which represent behaviour rather than non-changeable characteristics. These include the purchase of cars of one size or another (those with smaller cars should pay less for liability insurance since a small car can do less damage, and often will do less damage, in hitting something), the smoking of cigarettes (which I do not do), the drinking of alcohol (which I sometimes do) weighing too much, and perhaps living in polluted, dangerous cities. All these latter optional activities can be considered in computing insurance and retirement benefits. Should they be considered in both cases, or only in the case where their consideration would have a socially desirable effect?

It is only hypocrisy to manipulate categories for social-policy reasons, if the manipulations are justified on the basis of grouping those with similar risks. As we see, sometimes "actuarial inconsistency" exists in cases where no policy objectives are achieved (as when the death benefits are the same for both sexes and retirement benefits are not); it would seem to be a step forward to limit such inconsistencies to those that are socially desirable, and a further step forward to so direct them.

Rising automobile insurance costs promise to impel many more group insurance agreements than

cont'd on p. 14

**Reference is to CAUT document on "Unisex mortality tables" published in October 1975 Bulletin.*

Stepping Down: The View from the Chair

by R. McDaniel

Retiring chairman of the University of Western Ontario Faculty Association R. McDaniel looks back over his term in office, and draws some conclusions about the university today and possible directions for the future.

It has been both a pleasure and a valuable learning experience to have served as Chairman of the Faculty Association during the past year. While the Chairman's role can be a rewarding one, the insight which it provides into the university's administrative practices can be depressing. Though I do not claim to have detected a real trend, my impression is that faculty / administration relations are deteriorating at all levels of the hierarchy. Evidence for this is the number of forced resignations, threatened dismissals, grievances on a variety of matters, and instances of simple inter-personal bickering and harassment which seems to be on the increase. This apparent trend is reflected, too, in the Association's retention of legal counsel, its preliminary study of collective bargaining and its tentative support of the OCUFA / COU approaches to two-tier bargaining. At present there seems little hope of arresting this transition from a high-trust, collegial, informal system to a highly formal system, characterized by low-trust and legalistic procedures. Indeed, in this regard, the university seems to be following a pattern which holds for society at large.

I do not wish to lay blame for these ills; in many respects, we are all to blame. But a few observations may serve to place the issues in perspective.

Senior administrators seem to prefer to ignore lower echelon problems in the expectation that they will be resolved locally. While this may contribute to the maintenance of high-trust relations among administrators, it does little to engender feelings of mutual trust between administrators and faculty. There appears to be an urgent need for involvement of all levels in the resolution of personal differences. It is not unusual, for example, for letters to senior administrators from faculty members with complaints to be ignored, to go unanswered for months, or to be answered perfunctorily. Administrative responsibility should be linked with personal responsibility. In some instances, administrators fear that a reply or *a fortiori* a personal interview, will serve to legitimize a frivolous complaint, the latter being defined *ad hominem*. It is anticipated that the matter will go to a grievance committee; thus our extensive appeal procedures become a shelter of first, rather than last resort, but for administrators, not faculty. And why not? Such committees rarely reverse decisions. And why should they? The original decision-maker(s) frequently (if not always) have had access to more information relevant to the matter than do the reviewers. Members of review committees are perhaps understandably loath to substitute their inexpert opinions for those of the appellant's peers.

Somewhat dilemmatically, if more decisions were reversed at the Faculty and Senate levels, then the Association would be concerned about the trend toward centralized decision-making!

Grieving is Disloyal

I and the Vice-Chairman, or another colleague, have continued the practice, initiated by my predecessor, of meeting regularly with the President and his colleagues of the "Office of the President" to discuss matters of mutual concern. These informal discussions were most useful in correcting misunderstandings, expediting the resolution of grievances, defusing potentially explosive situations, and getting feedback on proposed courses of action. What struck me as an inordinate amount of time was devoted to discussion of grievances, although such time was considered well-spent. There is, and I say this reluctantly, a tendency for administrators to assume that a grievor is wrong, is somehow disloyal in raising a fuss, and that the optimal solution is that he/she seek employment elsewhere. While the role of leadership is considered by some to be obsolete in our new age (and, therefore, our administrators may be avant garde!), one would hope that there is still a place for the person who can assuage damaged egos, inspire confidence and facilitate inter-personal trade-offs in order that those affected can be mutually supportive, instead of destructive.

A source of continuing frustration is the reluctance of Promotion and Tenure, and Grievance Committees to provide reasons for their adverse decisions. Such practice contributed to mutual distrust and a lack of confidence in our system of collegial decision-making. It becomes too easy for members of such committees to make arbitrary, mechanistic decisions, and to avoid questioning their own intentionality in rendering those decisions. When a faculty member seeks to reverse a decision by appealing to a grievance, or appeal committee, he/she can expect a low probability of success compounded by a failure to give reasons. Under these circumstances, it is perhaps not too surprising that faculty members resort to legal means of ensuring a fair and impartial hearing of their appeals.

My impression is that faculty/administration relations are deteriorating at all levels of the hierarchy.

A significant improvement in appeal procedures took place this year when the Appeals Division (Academic) of the Senate Committee on Promotion and Appeals, on the advice of legal counsel which the Division itself had sought, began to hear personal submissions from appellants, upon written request of the latter. An appellant is invited to bring a colleague (such as a member of the Faculty Association Grievance Committee) who may speak on his/her behalf. Such meetings have enabled faculty members to get some sense of the reasoning behind decisions affecting their careers.

Thorough Review Needed

There does appear to be a need for a thorough review and rethink of our whole grievance-handling apparatus. The present system, based as it is upon a yes/no, zero-sum logic, may well be outmoded and positively destructive. It may be that a less structured, consensual approach, incorporating concepts of non-zero sum and synergy, would be more appropriate. Insist that the parties directly involved continue to talk, in the presence of colleagues, until a pattern is established in which the parties involved can locate themselves. This contrasts with the attempt to argue the matter rationally or logically in a step-by-step manner, using some sort of Newtonian model of balance. In arriving at consensus several lateral shifts may occur until the mutually desirable perspective is found. It is an act of creativity, not rational judgment. The present hierarchical grievance procedure has the effect of removing personality conflicts as one moves upward from the departmental to the Senate level. Insofar as this process supposedly results in an increasingly objective view of the issues, it has been considered a strength of the system. However, it is now perceived that such a system reduces the possibility for intuitive insight and a creative solution incorporating as key variables the personalities involved.

But a concern for grievance procedures may be irrelevant if the real issue is the survival of the university system. What we may be experiencing is the quite predictable beginnings of near-panic and scrambling for secure niches as the system is increasingly buffeted by external financial and academic pressures. It is not unreasonable to at least consider the possibility that a thousand year old system is nearing its demise. I find it rather curious to be writing this at a time when there is deepening concern being expressed in the media for the care of our aged and dying fellow human beings. With a little imagination one might derive useful insights by pursuing this trend as an analogy.

A new concern for the Association may be to ensure the safe passage of faculty members through the transition ahead. But transition to what? And do we have any choice and control?

It is pointless to argue that universities have no longer a monopoly of knowledge. They never had. But it may be that there is abroad a growing awareness, or at least a suspicion, that there are emergent, more effective alternatives to the existing institutions. The ramifying cable intercommunication industry will agressively be seeking wares to hawk on its systems. The U.K. Open University is generating materials aimed specifically at the external or at-home student. Firms producing electronic hardware will continue to diversify into information areas (video discs, data banks, computer graphics) which they can exploit in order to make their products more attractive, or even be perceived as necessities (cf. the automobile). Further, as traditional sources of funds for university research dry up there seems to be a rapid increase in the number of private research establishments catering to a growing demand for contract or mission-oriented research. Opportunities for engaging in such research are also, of course, available to faculty members who may incorporate themselves in order to enjoy certain tax benefits. The "hiving off" of certain elements of the university's teaching and research functions may precipitate a recogniation of the university's fundamental role (though perhaps cloaked in a new jargon!) as a producer of unitary knowledge through synthesis and pattern generation.

"Dynamic Conservatism"

The university system, however, appears to be in a state described by Donald Schon as

"dynamic conservatism", actively struggling to remain the same. But in this regard administrators and faculty members alike seem to perceive crisis as a threat rather than as an opportunity. Thus while administrators attempt to adapt their programmes and policies to changing needs and constraints, limited term and probationary appointees face loss of jobs and vigorously protest their change of status. Or conversely, as faculty members attempt to explore controversial areas and upset conventional standards of teaching and research, administrators feel obliged to launch dismissal proceedings. The temporary society, or adhocracy, will demand of all of us a greater willingness to experiment boldly, and to probe without commitment. Proliferating variety to match our expanding awareness of societal complexity may be a prerequisite for our survival.

The President in his 1974 Report deplores the breakdown of mutual trust and confidence among members of the university community. Yet his insistence upon payment for merit may be a significant factor contributing to this state of malaise, as the following argument suggests.

R.M. Titmus in his book, **The Gift Relationship,** reports his findings that money payments for blood have resulted in a number of anti-social developments: erosion of community, lowering of scientific standards, increasing levels of unethical behaviour (e.g. lying about one's health history), and proportionately more blood being supplied by the poor, unskilled and unemployed.

In his **Beyond Contract: Work, Power and Trust Relations,** Alan Fox discusses studies that suggest that submission of papers to professional, non-paying journals is a form of gift-giving. Inclusion of publication in a merit scheme may then have effects similar to those resulting from the payment of blood money. There is pressure to publish on those whose talents lie elsewhere; there is pressure toward interpersonal competition rather than cooperation (which, following the old "divide and conquer" dictum, can work to the advantage of administrators); there is pressure to substitute economic rationality for moral responsibility. Thus it appears that if one is to do more than pay lip service to the ideal of mutual trust, one must evaluate carefully the possibly counter-productive effects of concurrent policies. This may well be a matter to be considered by the joint Administration/Faculty Association Committee which this summer will study various salary, merit and career progress schemes.

If, however, a merit scheme is to be retained, I would urge consideration of the design and implementation of an annual assessment of administrative merit. If the present system of review at the end of an administrator's term is considered adequate, then perhaps a faculty member's performance might also be assessed every 3-5 years.

The present high-trust, mutually supportive relations among administrators is in sharp contrast to the low-trust, mutually near-hostile relations between administrators and faculty, and among faculty themselves. There are rather obvious exceptions to these generalizations, but I think the pattern is clear. Given present trends toward low-discretion work in academe, we may expect greater interest in legalism as faculty members seek to preserve their diminishing freedoms. Growing specificity in faculty duties and obligations also conflicts with needs for flexibility and variety and, as noted above, is not conducive to the survival of the university. Dynamic conservatism in dialectical fashion renders the university vulnerable and may hasten its catastrophic collapse; other elements of the information complex will expand to fill the vacuum, and a new, perhaps socially less desirable, system will emerge.

The university system appears to be in a state of "dynamic conservatism", actively struggling to remain the same.

Trend toward Equitability

The recent Working Paper on Part-Time Academic Appointments prepared by the Faculty Association Committee on Women Academics is indicative of another trend within the university. This is a trend toward equitability of treatment regardless of sex, academic status, *et cetera.* The trend is reflected also in the integration of full and part-time students in evening courses, and in the proposed integration of summer school as a component of one's normal teaching responsibilities. The move to award a full-range of benefits to part-time people is consistent with speculation (perhaps prompted by certain work practices in the People's Republic of China) that part-time employment in two or more jobs will become common as our society searches for more satisfying modes of work. Indeed, confronted as we seem to be with no practical means of arresting the trend toward low-trust relations because of the possibly severe reductions in economic efficiency (and ultimately in living standards) which may ensue, a series of part-time jobs may serve as a palliative. Parenthetically, I might note here that I viewed service as Chairman of the Faculty Association in just that light. Alternatively, many faculty members derive a sense of purpose or fulfillment through voluntary involvement in non-university activities.

The integration of part-time faculty into the university system of benefits will almost certainly imply automatic membership in the Faculty Association. This may come at a time when other groups on campus, such as the librarians, computer scientists, and others who view themselves as having a significantly academic role also seek membership in the Association. A close consideration of entitlement to membership will be forced upon the Association should it seriously consider applying for certification as a bargaining unit.

A growing interest in collective bargaining may be interpreted as the inevitable concomitant of a low-trust environment. More specifically however, and directly, it appears to result from our deteriorating salary positions, and some concern for job security. It should be recognized, however, that collective bargaining is not necessarily perceived by the Administration as a frightening spectre to be avoided at any cost. There are definite advantages in dealing with a faculty whose entitlements are spelled out, once and for all, in a contract which cannot be breached during its agreed term. On the other hand, there are increased costs, in time and money. Both the Administration and the faculty members will bear these. There may be, however, some possibility for negotiating trade-offs between the probability of increased costs if the faculty unionizes, and actual costs incurred through retention of part-time and limited term appointees whose positions are at present threatened by termination. Generalizing, the administrative advantages which are present in a low-trust situation may be seriously eroded by the higher costs incurred in collective bargaining, thus making high-trust relations relatively more attractive.

Enhanced Esprit-de-Corps

Faculty may prefer to institutionalize, through unionization, the existing relations between administrators and themselves, and to foster high-trust relations at the departmental and Faculty levels through clearer delineation of rights and responsibilities. Enhanced esprit-de-corps among faculty, too, may be engendered by members having more control over decisions affecting their careers, having a sense of equality of power with the Administration, and having an increased identification with the university's goals and policies. Further, unionization can help to ensure that our present hard-won conditions of appointment will not be circumvented, ignored or changed informally or unilaterally.

It has been argued elsewhere that the greatest public service higher education can perform is to develop people prepared to help solve society's emerging problems. A prerequisite for such a role for faculty may be confidence in their own identity and the power to change the conditions in which they live, learn and work. The process of collective bargaining may provide the impetus to consciousness-raising necessary for a deeper understanding of the needs and constraints of the parties involved. The major significance of collective bargaining, then, may not be the possibility of improved salaries, but rather a more sensitive view of ourselves.

While collective bargaining has an internal focus, the proposed two-tier negotiations are externally-oriented. As in the case of collective bargaining, the prime motivation behind the two-tier proposal is the deteriorating financial situation of faculty; however, a related advantage of the successful implementation of such a plan is some measure of control of the external environment. As noted above, there is a growing interest in post-secondary education by a number of public and private institutions. The Ministry of Colleges and Universities bears a rather quaint, product-oriented title which probably reflects an obsolescent or, at best transitional role. If its evolution follows that of other institutions then, as the Ministry of Post-Secondary Education, it may play the role of coordinator among an expanded range of knowledge-oriented activities. If the government can be persuaded to negotiate salaries directly with the universities, then there may arise the possibility of negotiating other benefits and opportunities as the nature of post-secondary education changes, and indeed of exerting a positive influence on those changes. Such negotiations, of course, may not be an unmixed blessing as the government may seek to extend its control over the internal working arrangements of the universities. But significant change in the university system seems almost inevitable in any event, because of developments in our environment over which we have no control at all; the two-tier proposal seems to offer a possible means of coping with social and technological change. Perhaps in a complementary fashion, collective bargaining agreements at the local level may serve to forestall undesirable intrusion by government.

The major assumption on which this report is based is that consideration of what will be is more significant and relevant at this time than either what was, or what is. Not everyone will agree, or should agree, with this.

But I hope that, regardless of your position on the respective roles of past, present and future, we can all agree to work together for a change for the better.

Professor McDaniel is in the Department of Geography at the University of Western Ontario. His remarks, dated June 1975, first appeared in the September Review of the University Faculty association.

CAUT Edmonton Office Re-Opens

Ron Lowe will be taking up his post as Western Regional Officer of CAUT on 1 February 1976. He has spent five months in the central office in Ottawa. He is a graduate of UBC in commerce and is completing a master's degree in industrial relations. He has worked in the accounting departments of the Department of National Revenue and CP Air. He will be responsible for ensuring that faculty associations receive up-to-date information on salaries, fringe benefits and collective bargaining as well as other activities of the CAUT.

It is hoped that associations and individuals will use him as a resource person, particularly in these areas. He will also be responsible for ensuring that the computerization of salary data in the west is completed and for assisting local and provincial associations where desired in terms of relations with provincial governments. The address of the Edmonton Office will be 11010 — 142nd St., Edmonton, Alberta, T5N 2R1. Phone 403-455-8025.

Letters... *cont'd from p. 11*

now exist, in provinces with private insurance. As Faculty Associations negotiate these, and as they re-negotiate life, medical, and pension plans, the opportunity exists not only to stop punishing women (and occasionally men) for their sex, but also to start punishing those whose controllable conduct increases their risk, thus rewarding those whose conduct is more socially desirable.

Yours truly,

J.D. Martin
Dept. of Sociology
Lakehead University

DIRECTOR YORK TRANSPORT CENTRE

The director provides leadership and administration for the university's research and educational activities in Transportation, conducted in association with external sponsors, Faculties of York University, and the University of Toronto through the U. of T.-York Joint Programme in Transportation. The orientation of York's activities is towards government and corporate policy, management, and economic, social and environmental planning.

The director should be qualified for an academic appointment in a relevant discipline at York, to be held along with the directorship. A prime requirement is experience in Canadian transportation, preferably in a research management role. The appointment will be made as soon as possible.

Please reply with a curriculum vitae and names of three references to Dr. D.E. Coates, Secretary of the Search Committee, c/o Office of Research Administration, York University, 4700 Keele Street, Downsview, Ontario. Telephone: (416) 667-3755.

YORK UNIVERSITY

November 1975
Board

Collective Bargaining, Canadianization and the University

by Carolyn Masleck

The Board of Directors of the CAUT met in Ottawa on November 28-29. to review Association affairs since the last meeting in September, In addition to the work of the Collective Bargaining Committee and the Committee on the Status of Women Academics, members discussed federal-provincial financing, relations with FAPUQ, librarians, and Canadianization and the university. Also brought before the Board, for recommendation to the November 30 Council meeting, were two CAUT university censures, Simon Fraser and Mount Allison.

AF&T Committee Chairman James Stevens outlined to the Board a proposed agreement to settle the Simon Fraser dispute, reached by representatives of the university and the AF&T Committee. He presented a Committee motion calling for the lifting of censure of Simon Fraser, with a clause stipulating reimposition if the settlement procedures failed to result in job offers within a specified length of time.

The Board went into a committee of the whole in order to hear speakers who had requested permission to address the members. Following discussion of these representations and of the proposed settlement, the Board voted to reject the agreement and to recommend to Council that it also oppose the agreement.

The Board did approve a motion calling for the suspension of the third stage of censure of Mount Allison until the May Council. Professor Stevens reported that Mount Allison has instituted new procedures for dismissal acceptable to CAUT and the climate is now more conducive to a resolution of the dispute which caused censure to be imposed.

Collective Bargaining

Executive Secretary Donald Savage reported briefly on collective bargaining negociations across the country. He stated that one of the Collective Bargaining Committee's main projects for the coming year will be a clause-finder, a special analysis of various areas in which both certified and non-certified locals may be negotiating with their administrations. It will include chapters on dismissal for cause (already produced), management rights, non-renewal of probationary appointments, and copyright, as well as financial exigency and economic questions such as career development plans. The Committee will also be producing a handbook for locals interested in certification. Members also heard a report on the CAUT/OCUFA cost sharing arrangement for collective bargaining, approved by OCUFA Council at its October meeting, (detailed in the December **Bulletin**) and voted to approve the formula. The Board also approved the nominations to the Collective Bargaining Committee of Roland Penner (Law, Manitoba) and Ken Swan (Law, Queen's) for three-year terms. It was also decided to increase the Collective Bargaining Fund by $5,000 to $20,000 for 1975-76 and by a further $5,000 to $25,000 in 1976-77.

Status of Women

Although the proposed federal human rights legislation will not apply directly to Canadian academics, Professor Savage reported that the Committee on the Status of Women Academics believes it will have considerable influence on provincial human rights codes, and is therefore drafting a brief which will be presented, after approval by the Executive and Board, to the Parliamentary committee studying Bill C-72.

He noted that university administrations appear generally indisposed to conducting matched-pair studies, as recommended by the CAUT and OCUFA Councils in early 1975. Because of some of the difficulties involved in conducting matched-pair studies, it was agreed that CAUT would undertake a survey of institutions which had conducted such studies so that other universities could benefit from the experience.

The Board approved the expansion of the Committee by one, and the appointment of Hilda Thomas (English, U.B.C.) to a one-year term and Gail Brent and Tim McBride (Law at Western and Dalhousie respectively) to three-year terms.

FAPUQ

CAUT President David Braybrooke presented a draft agreement resulting from negotiations

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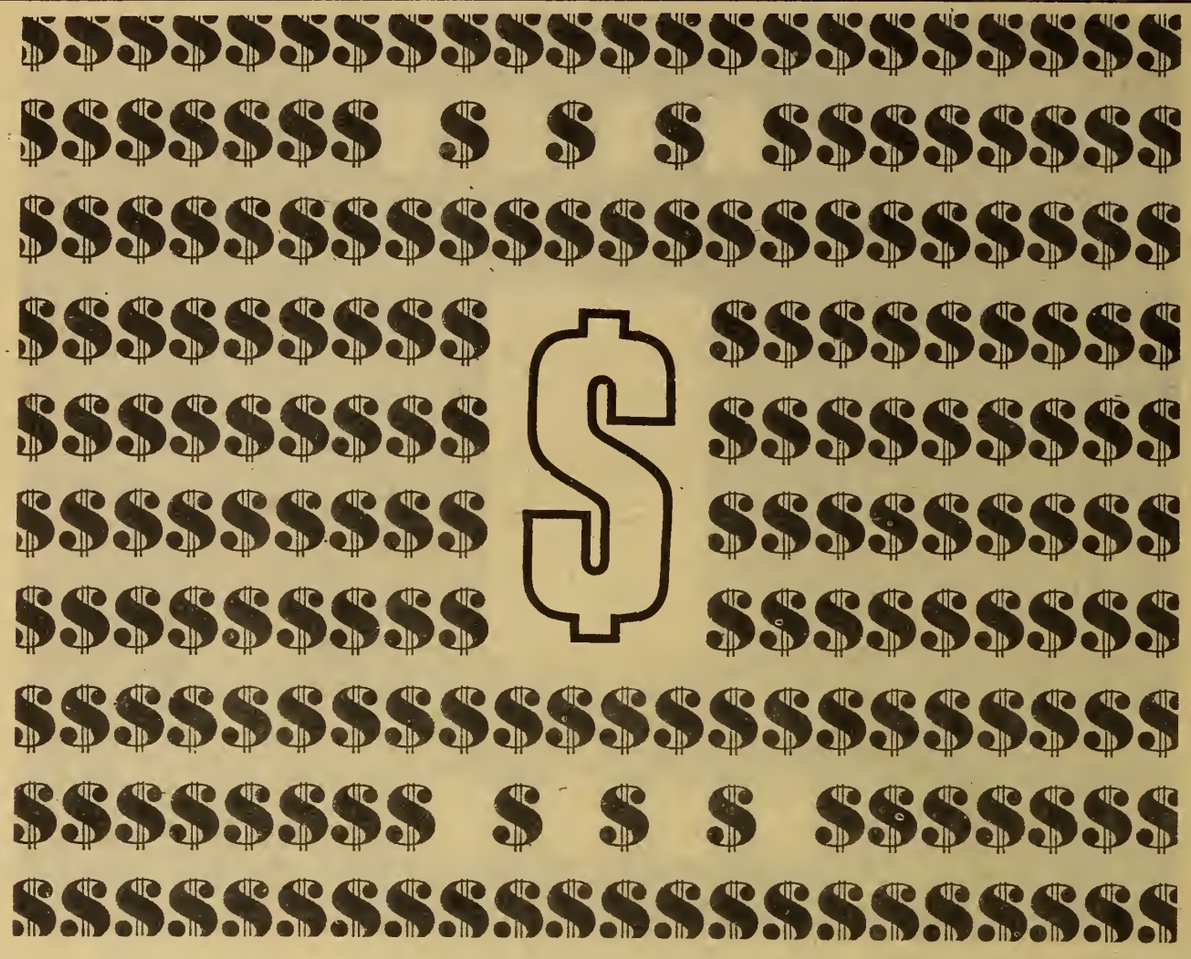
C.A.U.T.
INCOME TAX
GUIDE
1975

Cover Design: Israel Cinman



The income tax consequences of the distinction between employment and business income

The new Income Tax Act (Chapter 63) [Chapter 23] like the old one contains no statutory definition of "income" although Section 3 [23], [2] does provide a formula for determining a taxpayer's income for a taxation year. The Act continues to distinguish among the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment Income is the teacher's salary or other remuneration received by him for the performance of duties arising from his "contract of service". (Sections 5 & 6) [26, 27 and 30 to 34]. Section 8 [53 to 73] describes the expenditures which may or may not be deducted from employment income.

Business Income (Section 9) [74 to 76] includes the remuneration received by a teacher for professional services rendered under a "contract for services".

The professor may find it to his advantage to consider the distinction between these two sources of income because of the significant differences in the deductions which are alloable therefrom. In the case of income from an office or employment only a restricted list of statutory deductions are permitted whereas the recipient of business income may generally deduct any reasonable expenses which were incurred for the purpose of earning the income other than payments on account of capital, which can refer to amortization costs that the income tax law calls capital cost allowance.

Income from employment

A teacher's annual salary which he receives for his teaching and administrative duties is clearly income from employment. To this must be added fringe benefits which represent remuneration for service. Fringe benefits are generally non-cash emoluments.

DNR,[3] Taxation, issued Interpretation Bulletin IT-71, dated October 3, 1972 enumerating various common types of fringe benefits and indicating whether or not the value thereof should be included in the employee's income.

Bulletin IT-71 may be obtained from any District Taxation Office.

Examples of fringe benefits which must be included in income from employment are:

a) the value of benefits received from his employer such as payments by the university of premiums for a provincial hospitalization or medical care insurance plans;
b) allowances for personal or living expenses received from his employer;
c) the cost of the personal use of an automobile provided to an employee by his employer;
d) wage loss benefits of a sickness or disability insurance plan received from a plan maintained by the university;
e) that part of a premium paid by the university on his behalf which is for group life insurance in excess of $25,000 except if he reimburses this part to his employer.
f) expense allowances, except those received in the form of an accountable advance. (See "travelling expenses" below.)

Examples of fringe benefits which need not be included in income are:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of the employment at which, for security or other reasons, public and private vehicles are not welcome or not practical;
b) loans where an employer lends money to an employee without interest or at an unusually low rate, he is not regarded as conferring a taxable benefit on the employee within the meaning of Section 6 of the Act;
c) normally where the employer maintains recreational facilities for employees' use without charge or for a nominal fee the value of such benefits are not regarded as taxable income;
d) where an employer makes contributions to a private health service plan in respect of an employee neither the employer's contributions nor the benefits of such a plan are regarded as taxable benefits;
e) moving expenses which are reimbursed;

and from IT-131

f) where an employer requires an employee to attend a convention as part of the duties of his employment and reimburses him for reasonable costs incurred in so doing, such reimbursement would not normally constitute income in the hands of the employee.

Income from a business

Many teachers provide services for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary a professor may derive income from royalties, consulting fees, writing, lectures, appearances on television or radio, all of which are usually classed as income from a business. In computing taxable income the teacher may deduct such expenses as are allowable from business income.

In addition to the above a teacher may perform other services which fall into a gray area between employment and business income.

Whether a contract of service or a contract for services exists will depend upon the facts of each case. Some of the factors which provide evidence of a contract for services are as follows:

a) Where the discretion of the teacher is such that the university exercises little, if any, control over the way the teacher carries out his duties, i.e., the teacher is

hired to provide an end result.

b) Where the teacher's discretion and responsibility for expenses incurred by him in providing the services are clearly defined in a formal contract or exchange of correspondence.

c) Where the teacher has to employ the services of others in carrying out his contractual obligation.

d) Where the teacher supplies services to more than one university or institution.

Many universities enter into separate contracts with teachers for these supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A (TP4A) form rather than on the T4 (TP4), such practice provides evidence that the university does not consider the remuneration to be employment income. This greatly strengthens the teacher's position when he reports the fee as business income on his income tax return.

In practice, services performed by teachers for universities other than their own will probably be recognized as contracts for services more readily than similar services performed for their own universities. Thus, it may be wiser for income tax purposes to teach summer school at the community college down the street or at the "rival" across town. Similarly, a professor who teaches a non-credit course for one of the various institutions, e.g., the Society of Industrial Accountants or the Institute of Canadian Bankers would do well to arrange for payment directly from the sponsoring body. If the remuneration is channelled through his own university and is reported on the T4 (TP4) form he will experience extreme difficulty in persuading his District Taxation Office that it is business income. His prospects for success would improve if the income were reported on a T4A (TP4A) form rather than on a T4 (TP4) but most universities are loath to honour such requests.

Clearly it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. Since no income tax will be withheld at source from business income the taxpayer should remember that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, when a taxpayer's business or property income reaches 25% of his total income the law requires that quarterly instalments be paid, computed on the basis of his estimated income for the year or of the income tax payable for the preceeding fiscal year. (Subsection 156(1) [754].

Deductions from employment income

Section 8 [53 to 73] describes most of the deductions which are permitted from employment income. Those of particular interest to university teachers are as follows:

a) *employment expense* — all employees are now entitled to deduct an employment expense amounting to 3% of income from all offices and employments including research grants up to a limit of $150. ($500 in Quebec) this is an allowance which requires no supporting vouchers or receipts. (Paragraph 8(1) (a) [54].

b) *legal expenses* — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b)) [71].

c) *contributions to teachers' exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250.00 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement (Paragraph 8 (1) (d)) [73].

d) *travelling expenses* — in some rather limited situations a teacher may deduct certain travelling expenses. In order to qualify he would have to meet the following conditions:

(i) be ordinarily required to carry on the duties of his employment away from his employer's place of business;

(ii) have a contractual responsibility to pay travelling expenses incurred in the performance of his duties;

(iii) and have no allowance for travelling expenses which was considered under the Act as being non-taxable income.

Relevant situations might arise where a professor participates in an exchange programme or is required to commute between two campuses separated by distance. (Paragraph 8 (1) (h)) [57].

e) *dues and other expenses of performing duties*

(i) Annual professional membership dues, the payment of which was necessary to maintain a professional status which is recognized by statute. Membership in professional societies may be disallowed where the professor has employment income only. They are generally allowed as a deduction from business income.

(ii) *faculty association fees* are usually allowed.

(iii) Office rent, salary to an assistant or substitute, or cost of supplies if required by the contract of employment and not paid for by the employer or, reimbursed to the employee.

For more details see CAUT Bulletin, March 1975, p. 4.

f) *unemployment insurance premiums* (Paragraph 8 (1) (k)) [64A].

g) *Canada or Quebec Pension Plan Contributions* (Paragraph 8 (1) (1)) [64B].

h) *contributions to a registered pension plan* — up to $2,500 each year. (Paragraph 8 (1) (m)) [64C] and Subsection 8 (6)) [66].

i) *contributions to a registered retirement savings plan* — a teacher may choose to supplement his university pension by making contributions to a registered retirement savings plan. Such contributions are deductible up to a limit of the lesser of 20% of his earned income and $2,500, including the amount which he contributed to a registered *pension* plan. If his employer does not contribute to a registered *pension* plan during the year his limit for contributions to his registered *retirement savings* plan will be increased to the lesser of $4,000 and 20% of his earned income. (Subsection 146 (5)) [684]. He can also contribute to a registered retirement savings plan on behalf of his spouse, in the amount he has not deducted for his own use from the maximum allowable deduction (Paragraph 146 (5.1)) [684A]. If an employee borrows money to contribute to such a plan, the interest on the loan is tax deductible.

These savings and accumulated income from the plan may be converted to a pension (life annuity) at any time before age 71.

Also of interest, particularly to elderly teachers who continue to work on a full or part time basis past age 65, is their right to defer income tax on funds received from *pension* plans by transferring these amounts into a registered *retirement savings* plan. Old Age Pension receipts also qualify. These transfers will remain tax exempt until they are withdrawn from the registered retirement savings plan. The transfer contributions are not subject to the limits of $2,500 and $4,000 mentioned above. Such an arrangement permits a professor to defer income tax on pension receipts until he retires — at least up until age 71. (Subsection 146 (16)) [676].

j) *Contributions to a registered home-ownership savings plan*

A teacher who does not presently own a house may contribute to a registered home-ownership savings plan up to $1,000 a year for a total amount of $10,000. The contributor must be a Canadian resident and may take advantage of such a plan only once. Contributions are deductible for income tax purposes and income drawn from this plan is not taxable. The savings will not be taxed upon withdrawal if used for a down-payment on the purchase of his house or of furniture for his own or his spouse's house. To the extent that the amount paid to such a plan is not used for the foregoing purposes, he may transfer it to a registered retirement savings plan or use it to purchase an income averaging annuity. (Subsection 146.2). [693 a to w].

k) *moving expenses in connection with a new job* — moving expenses include the costs of travelling, transporting or storing household effects, temporary lodging and meals, cancelling a lease or selling the old residence. The deduction for temporary lodging and meals is limited to a period not exceeding 15 days. (Section 62) [316 to 319]. (See DNR pamphlet "Moving Expenses" and Interpretation Bulletin IT-178).

l) *child care expenses* — include baby sitting services, day nursery services or lodging at a boarding school or camp under certain circumstances up to a maximum of $2,000, depending on the number of children. However, these expenses are deductible only by the mother, unless the father is separated, divorced or a widower and is looking after the children, or a father whose wife is incapacitated or has spent at least two weeks in an institution. (Section 63) [320-25] (See DNR pamphlet "Child Care Expenses).

Deductions from Business Income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay.

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, postage, typing, photo copying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail:

Office Expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning, mortgage interest, and depreciation of the house (capital cost allowances) or rent if applicable.

Depreciation on any office furniture and equipment employed in his business may also be claimed as a deduction. It should be remembered, though, that previously allowed capital cost allowance may be recaptured and included in income if the assets being depreciated are subsequently sold for more than their undepreciated value or converted to a non-business use. It should also be noted that the disposition of one's principal residence is specifically exempted from capital gains taxation. Obviously, if a portion of one's house is used for business purposes then when the house is sold a proportionate part of the difference between selling price and cost will not enjoy the exemption from capital gains taxation. The same holds true if the house is converted back to non-business use, because the Act assumes a disposition at that time at fair market value.

If the taxpayer buys a house and establishes an office in it at the time of purchase, the capital cost of the house is the purchase price including commissions and legal fees. If he buys a house and later established an office then the capital cost of the residence will be its fair market value on the date it first began to be used to earn income. Suppose an eight-room house was purchased for $35,000 ten years ago but is worth $50,000 on January 1, 1975 when an office was established in one room which is now being used for the purpose of earning business income. The $50,000 value must be allocated to land and building. The realty tax assessment apportionment is normally acceptable, although other logical apportionments between land and building may be preferable in some cases. Suppose the assessment shows a value of $4,000 for the land and $16,000 for the building. The capital cost of the house will be $16,000/20,000 x $50,000, which equals $40,000. If the office is of average size in the eight-room house the taxpayer may claim capital cost allowance on one-eighth of $40,000 or $5,000.

The maximum rates of capital cost allowance allowed under the regulations are 5% of the capital cost for brick buildings, 10% for frame buildings and 20% for furniture and equipment. Capital cost allowances are applied to residual balances and not to original values. For example, if the $5,000 referred to above related to a brick building, the capital cost allowance for the first year would be $250 (5% of $5,000), and for the second year it would be $237.50 which is 5% of the residual value (5% of ($5,000 — $250)). For the third year it would be $225.62 being 5% of ($5,000 — $487.50) and so on.

Automobile Expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and the portion reasonably allocable to the business use. If requested, a taxpayer should be prepared to satisfy the tax department that he is entitled to the expenses claimed. He should be able to produce vouchers for the automobile expenses listed and to support both the total miles and the business miles travelled during the year. Therefore it is a good idea to use credit cards as much as possible rather than cash. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips if any, unless your office is in your home and your business is conducted mostly at clients offices, e.g. an individual teaching night school under a self-employment type of contract, who maintains his office in his home, may claim the costs of commuting to and from the school and his home.

Cash expenses will include gas, oil, repairs, supplies, tires, parking, car wash, licence fees, finance costs and insurance premiums.

Capital cost allowances may also be claimed at the rate of 30% of the diminishing or residual value. (Cost less accumulated depreciation.)

A mileage record should be kept and the cost per mile determined. (Total cost divided by mileage.) This mileage cost may then be applied only to the number of miles travelled on business.

If during the year, the taxpayer has traded in his car, he must add the cost of the new one to the undepreciated capital cost of the used car.

An example may clarify:

Initial cost of car	$3,500
1st year capital cost allowance at 30%	1,050
Undepreciated capital cost at end of 1st year	$2,450
2nd year capital cost allowance at 30%	735
Undepreciated capital cost at end of 2nd year	$1,715
3rd year capital cost allowance at 30%	515
Undepreciated capital cost at end of 3rd year	$1,200

In 1975 the taxpayer traded this car in for a new one at a cost of $3,700. He paid $2,800 cash plus a $900 trade-in allowance. The new capital cost is determined by adding the cost of the new car to the undepreciated capital cost of the old car and deducting the trade-in allowance or sale price.

Hence, his new capital cost is $4,000 ($3,700 plus $1,200, less $900). In his 1975 income tax return he makes the following statement on automobile expenses:

CASH EXPENSES

Gasoline	$250	
Car wash	8	
Parking	42	
Repairs	100	
Licence	35	
Insurance premium	150	$ 585

CAPITAL COST ALLOWANCE

Depreciation of $4,000 at 30%	1,200
Total cost for the year	$1,785

MILEAGE

Old Car		
— Odometer reading when sold	35,000	
— Odometer reading beginning of year	30,000	
— Mileage for year, old car	5,000	
New Car		
— Odometer reading at end of year	5,200	
— Total mileage for both cars	10,200	

Cost per mile — 17.5 cents ($1,785 ÷ 10,200 miles)
Total business use of automobiles: 400 miles at 17.5 cents = $70.00

Business or professional fee income

A taxpayer reporting business income and expenses must complete the schedule provided for this purpose with the 1975 income tax return.

The following is an example of a typical statement of business income and expenses

Professional fees (gross)		$3,250
EXPENSES		
Operating (see statement below)	$390	
Supplies	50	
Capital cost allowances (see below)	490*	
Automobile expenses (see above)	70	
Books and periodicals	200	$1,200
Net professional income		$2,050

DETAIL OF OFFICE EXPENSES — OPERATING

Realty taxes	$1,000
Interest on mortgage	1,500
Repairs	100
Insurance	75
Heat	275
Telephone	100
Water	50
Light	20
Total operating expenses for the entire house	$3,120
One-eighth (assuming that the office occupies one room of average size in an eighth-room house)	$390

* The capital cost allowance will vary depending upon whether the house is brick or frame, as follows:

Brick building (Class 3)	$250(see below)
Furniture and equipment (Class 8)	240
Total	$490
Frame building (Class 6)	$500(see below)
Furniture and equipment Class 8)	240
Total	$740

CAPITAL COST ALLOWANCES

	Class 3	Class 6	Class 8	Class 10
Undepreciated capital cost at beginning of year	$5,000	$5,000	$1,000	$1,200
Additions at cost	—	—	200	3,700
	$5,000	$5,000	$1,200	$4,900
Less proceeds of disposals before C.C.A.	—	—	—	900
U.C.C. before C.C.A.	$5,000	$5,000	$1,200	$4,000
Rates allowable	5%	10%	20%	30%
Capital cost allowances	250	500	240	1,200
Undepreciated capital cost at end of year	$4,750	$4,500	$ 960	$2,800

NOTE:

Class 3 — Brick buildings
Class 6 — Frame buildings
Class 8 — Furniture and equipment
Class 10 — Automobiles

Fiscal year

If he owns a registered business or an office a taxpayer may adopt a fiscal year for reporting business income which may not necessarily conform the calendar year. However, once a fiscal year has been established it may not be changed without the concurrence of the DNR, Taxation (Subsection 248 (1)) [1]. (Employment income must be calculated on the calendar year).

Accrual method of reporting for a professional business

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. The taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An amount for services rendered will be deemed to have become receivable on the date when the bill for services is presented, the date when the bill would have been presented if there were no delay in presenting it, or the date when payment is received, whichever is earliest (Section 34) [203-204]. (See DNR pamphlet, "Professionals: Income Calculation".)

Capital gains

The new Act provides that certain capital gains and losses from the disposition of property must be taken into account in determining the income. This capital gains tax does not appear to raise any problem peculiar to university teachers, except, perhaps in the two following cases:

a) Capital gains on the disposal of a residential property containing an office the expenses of which have been claimed as a deduction from business or professional income. Part of the capital gains may be taxable except if no capital cost allowance has been claimed on a portion of the property (see the section in this Tax Guide entitled "Offices expenses");
b) Deemed capital gains on a principal residence which was rented during the owner's absence abroad and then subsequently reoccupied unless the option is made to keep a principal residence in Canada. (See the section in this Guide entitled "Canadian rental income of non-residents").

A pamphlet entitled Capital Gains is available upon request from the DNR. Both foregoing subjects are moreover dealt with in Interpretation Bulletin IT-120 dated September 14, 1973 and entitled "Principal residence".

(See also the March 1975 C.A.U.T. Bulletin, page 4.)

Scholarships, fellowships, bursaries, prizes and research grants

Revenue Canada, Taxation, issued Interpretation Bulletin IT-75, dated November 3, 1972, which defines each of the above categories of income and its treatment under the Act. The Department has indicated its intention of reissuing this Bulletin but is awaiting the results of an appeal by the Minister of a relevant Tax Review Board decision to the Federal Court.

The name applied to any specific grant may not be indicative of its true nature. For instance, Canada Council and Revenue Canada have finally acknowledged that the Council's Leave Fellowships may be classified as research grants for income tax purposes whenever the facts warrant.

Scholarships, fellowships, bursaries and prizes

Paragraph 56(1)(n)[287g] requires that the total of all amounts received in respect of the above in excess of $500 must be included in income. Where a grantee receives payments of $500 or more on account of his fellowship in each of two successive years the $500 deduction will apply in each year resulting in a total deduction of $1,000. Again, a reminder that a fellowship may, in fact, be a research grant. Teachers and students should also keep in mind their rights under Sections 62[316-19] and 63 [320-25] to deduct moving and child care expenses in certain situations as previously described in this Guide.

Research grants

Research grants must be included in income to the extent that they exceed expenses incurred in conducting the research. Personal or living expenses such as meals and lodging are normally not allowable but may be deducted when they become a part of travelling expenses incurred in carrying on the work away from home. (Paragraph 56 (1) (o)) [287h].

Revenue Canada, Taxation, has expressed the following opinion regarding the eligibility of the travel portion of research expenses.

'In our view, a university professor who receives a research grant to go on sabbatical leave may claim only his own expenses of travelling between his home in Canada and the place at which he temporarily resides while engaged in the research work. He would also be entitled to claim his expenses of travelling from one temporary location to another, and of field trips in connection with his work.

He would not be permitted to claim the travelling expenses of his wife and children, nor the costs of meals and lodging for himself and his family while sojourning in a particular place.'

Since this opinion has not been universally applied at the District Tax Office level it is recommended that a researcher should claim all travelling expenses to and from the scene of research including transportation, meals and lodging while travelling as well as all such expenses applicable to a spouse and children. The claim should also include hotel expenses while seeking a more permanent abode, and all expenses incurred while on field trips or visits to centres of research remote from the researcher's homebase. Any other expenses directly associated with the project should be claimed, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and any other expenses, other than personal or living expenses.

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time the researcher should keep a diary of all of his research expenses supported by receipts where practical.

Expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. ('Thus all expenses incurred for the purpose of carrying on the research are deductible to the extent they relate to the grant.' (Interpretation Bulletin IT-75, paragraphs 7 and 12).

Any university teacher seeking protection against the inequities arising from the current uncertainty and inconsistency regarding the classification and taxation of fellowships and research grants may adopt the following procedure.

(a) The recipient of a fellowship of any kind may declare as income only the amount which exceeds $500, or $1,000, if received over a span of two years as described above.
(b) In addition, if the purpose of the fellowship is to enable the teacher to carry on research, he may apply to his university for a research grant in lieu of salary in an amount sufficient to cover all anticipated eligible research expenses. These funds will be tax-free to the extent that they are eventually used to defray research expenses.

The end result of the procedure described above will be the allowance of the fellowship deduction of $500, or $1,000, as well as the allowance of all eligible research expenses.

DNR, Taxation, has ruled that it does not consider a research grant to be "received" as income if the following circumstances exist:

a) funds are made available to an individual who holds an academic appointment at a university, hospital or similar institution to enable the individual to carry on research or similar work;
b) the funds are paid directly to the university, hospital, or similar institution;
c) the funds are provided only for the purpose of defraying the costs of the research project, and
d) the funds were not used by, or otherwise available for the personal benefit of the individual.

(Interpretation Bulletin IT-75, paragraphs 10 and 11.)

Sabbatical leaves

Only the *Canadian* income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described later in the Guide.

Sabbaticals— Residents of Canada

A professor on sabbatical who remains a resident of *Canada* for income tax purposes must include a *continuation of whole or part salary* in income without the benefit of any allowance for travelling or other expenses related to his research. On the other hand, if his sabbatical is financed by a *research grant* from his employer or from an outside institution he may deduct therefrom for tax purposes such expenses as are described in Paragraph 56(1)(o)[287h] of the Act. (Interpretation Bulletin IT-75, paragraph 8.)

DNR, Taxation, has now recognized the right of universities to issue research grants in lieu of sabbatical salaries to teaching staff. The conditions under which such research grants may be awarded have been made known to all Canadian universities. Under this arrangement, the sabbaticant will receive a continuation of salary together with a research grant. The salary portion must be declared as income which will be eligible only for statutory deductions such as contributions to a registered pension plan, Canada Pension Plan, unemployment insurance, etc. The research grant need be included in income only to the extent that it exceeds the expenses described in Paragraph 56(1)(o)[287h] mentioned above.

Sabbaticals — Non-residents of Canada.

Usually a teacher who leaves Canada for a year or two on leave of absence or sabbatical leave may remain a resident of Canada if he so chooses. Alternatively, he may decide to establish non-resident status but only if he meets the eligibility requirements. 'If, on the other hand, his family left Canada and he disposed bona fide of his right to occupy his dwelling here, either by sale or by lease for a time at least equal to the greater of six months and the time of the expected absence from Canada, he would ordinarily be considered to have become a non-resident.' (Interpretation Bulletin - IT-221, paragraph 2).

Under the new Act, sabbatical salaries and grants from Canadian sources are taxable income to non-resident Canadians. Where a non-resident is taxable on sabbatical salaries and grants, he is entitled to the same personal exemptions accorded to residents in the ratio of his Canadian income to his world income. (Interpretation Bulletin IT-75, paragraph 17).

Note regarding Family Allowances — Prior to 1974, family allowances were tax-exempt and were not payable to residents of Canada while they were sojourning outside the country except for very restricted periods.

With effect from January 1, 1974, family allowances are subject to tax to the person who claims an exemption for the child for income tax purposes.

At the same time, allowances will continue to be paid on behalf of an eligible child whose supporting parent is subject to Canadian income tax regardless of the absence of either the parent or the child from Canada. (See pamphlet "Family Allowances 1974" published by the Department of Health and Welfare.)

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which the bulk of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada, but in many cases might become taxable on world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A deduction from Canadian tax is permitted which is the lesser of, (a) the foreign tax paid, and (b) the Canadian income tax which would be otherwise payable in respect of the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 [811 to 818]. A taxpayer who plans to abandon his Canadian residency should consider the deductibility of taxes paid in Canada under the tax laws of his new residence.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds will be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary.

If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would certainly not be subject to Canadian income tax. Present DNR rulings maintain that where such funds are channelled through a Canadian university they do constitute taxable income.

Canadian investment income of non-residents[4]

With a few minor exceptions, dividends and interest payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10% or 15% depending upon the nature of the income. The general rate will be increased to 25% in 1976 except where reduced by treaty.

The taxpayer may give notice of his non-residency to companies, banks and other institutions that pay him dividends and interest and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the District Taxation Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

Canadian rental income of non-residents

If a non-resident teacher owns his home and rents it during his absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures:

1(a) The taxpayer may arrange with an agent to withhold and remit 15% (25% after 1975) unless reduced by treaty) of the *gross* rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212(1)(d).)[5]

1(b) However, the taxpayer has an option whereby he may within 2 years from the end of the taxation year file a return based upon the *net* income from the property after deduction of expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, and possibly capital cost allowances (depreciation). If no depreciation actually occurs during the income producing period the capital cost allowances will be recaptured following the taxpayer's reoccupation of the premises and, consequently, it may be advisable not to claim them in the first place. If the income tax payable on the net income after deduction of expenses proves to be less than the 15% already withheld from the gross rents then a refund of the excess may be claimed.

2 As an alternative to the procedure described above, the non-resident may elect to file DNR Form NR6 which is a joint undertaking by the non-resident and his agent to file an income tax return within 6 months after the end of the year. Under such an arrangement the agent is required to withhold and remit 15% of the estimated net amounts of rental income which became available to the non-resident. Then, when the income tax return is filed the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216(4).)

A teacher who rents his dwelling during a temporary absence from Canada will normally be deemed to have converted his principal residence into an income producing property which may thereby become subject to taxable capital gain. The teacher has, however, an option to elect to retain his principal residence status for four years providing he does not claim capital cost allowances. (Subsection 45(2), [262], and paragraph 54(g)(iv).) Furthermore, if no capital cost allowances are claimed there can be no recapture upon reoccupation or disposal. A taxpayer may claim capital cost allowances on his furniture without affecting the recapture or capital gains status of his home.

Summary of advantages of non-resident status

As mentioned above, a teacher on sabbatical or leave of absence outside Canada may choose to remain a resident of Canada for income tax purposes or may opt for non-resident status if eligible.

The advantage of becoming a non-resident for tax purposes has now been substantially diminished by the new Act but the following advantages remain:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Rental income will probably be taxed at lower rates to non-residents than to residents.

Taxpayers for whom non-resident status otherwise offers desirable advantages must consider the potential accrual of taxable capital gains during their non-resident periods. A teacher who takes a leave of absence or sabbatical leave outside Canada and who rents his home during his absence but who remains a resident of Canada for income tax purposes may elect under subsection 45(2) to retain principal residence status throughout and thus avoid any possibility of a taxable capital gain.

On the other hand, if the teacher becomes a non-resident of Canada during his sabbatical or leave of absence the election under subsection 45(2) would be of no effect. Upon becoming non-resident, taxpayers are deemed to have disposed of all capital properties with certain exceptions, one of which is real estate, and as a consequence of this exception, they may elect to defer capital gains on property otherwise deemed to be disposed of for capital gains purposes.

Thus, there is some considerable doubt whether a non-resident absence of one year which spans parts of two calendar years will give rise to a taxable capital gain. The Department at Ottawa takes the stand that a gain in the value of a dwelling during the rental period while the owner is a non-resident is taxable, but so far has offered no valid reason why this is so. Most if not all of the District Tax Offices have agreed that no capital gain will accrue to a non-resident during a rental period which is confined to one calendar year or which spans two successive calendar years. (Subsection 48(1) [227], paragraphs 54(g) and 40(2)(b), Information Circular 72-23R2. DNR Form T2061 and DNR pamphlet 'Capital Gains').

Before seeking non-resident status a teacher should consider the combined effect of both Canadian and foreign income taxes. Some of the issues regarding income taxes in the United States, the United Kingdom and France are discussed in the following section.

Brief Summary of Some Implications of Taking Sabbatical Leave Outside Canada

Canada is currently engaged in extensive tax treaty negotiations. Negotiations have been held with thirty-eight nations. A new treaty with France has been signed but it will not come into force until after a statute enacting it has been passed by the Canadian Parliament and the procedure required to bring it into force in France has been completed. It will not apply to the 1975 taxation year.

Teachers who decide to take their sabbatical leave outside Canada should not be overly apprehensive about double taxation. If the teacher decides to remain a resident of Canada, the teacher will be taxed by Canada not only on Canadian source income but also on any income earned in the foreign country. However, with regard to the foreign source income, Canada provides a foreign tax credit which in broad terms is equal to the lesser of either the foreign tax paid or the Canadian tax allocable to the foreign source income. The result is that the teacher who retains a Canadian residence will pay tax on the foreign source income at the higher of the Canadian tax rate or the foreign tax rate. Double taxation will not occur with regard to foreign source income. There is a small possibility that the foreign country might tax sabbatical salary and a remote possibility that fellowship and research grants from Canadian sources might also be taxed by the foreign country in which the teacher spends a sabbatical year or a leave of absence. Since Canada might not regard sabbatical salary from a Canadian university or fellowship or research grants from Canadian sources as foreign source income, the teacher who remained a Canadian resident might not receive a foreign tax credit for any foreign tax he might possibly pay. If Canada has a tax treaty with the foreign country, there will be a remedy provided in the treaty, but until a solution to the double taxation problem is achieved, the teacher might encounter a serious cash flow problem. Countries with which Canada has a tax treaty which are currently in effect are subsequently enumerated. If Canada does not have a tax treaty with the foreign country, there appears to be no solution to this possible problem of double taxation. However as a practical matter, we are not aware that any Canadian teacher has encountered such a problem. A teacher intending to remain a Canadian resident but to spend his sabbatical or leave of absence in a country with which Canada does not have a tax treaty is advised to make enquiries about the internal tax system of that country.

If a teacher decided to seek the status of a non-resident of Canada, tax as has already been indicated will be levied by Canada on sabbatical salary, on a fellowship or a scholarship from Canadian sources subject to a deduction of $500 and on research grants from Canadian sources less deductible expenses. The fact that the teacher has chosen to seek non-resident status in Canada does not mean that the person will necessarily become a resident of the country in which the sabbatical year or leave of absence is spent. It will depend entirely on the law of that foreign country. It is therefore possible under some of the existing tax treaties that the teacher will not qualify for relief. It is also possible that the foreign country may tax the sab-

batical salary. If the foreign country does not grant a tax credit for the Canadian tax paid, there may possibly be a problem. Sabbatical salary is made liable to Canadian tax even though the recipient is a non-resident by subparagraph 115(2) (e) (i). However, that subparagraph also provides an exclusion from Canadian tax in regard to remuneration attributable to duties of an office or employment performed in a country other than Canada and the income is subject to tax by the foreign country. Interpretation Bulletin IT-161 sets out the two requirements mentioned above and provides that the department will waive the requirement to withhold tax on employment income such as sabbatical salary in these circumstances. This will thus eliminate the problem of double taxation and eliminate any cash flow problem. The Interpretation Bulletin indicates that the onus is on the employer to establish the exemption under clause 115 (2) (e) (i) (A). This means that the teacher must persuade his employer who must persuade the Department of National Revenue that the teacher qualifies for the exemption. We have been informed that a teacher who qualified as a non-resident of Canada and spent his sabbatical in Switzerland where the sabbatical salary was subject to Swiss tax succeeded in qualifying for exemption under clause 115 (2) (e) (i) (A).

In the following paragraphs, we have attempted to summarize some of the provisions of the tax laws of the United States, the United Kingdom and France, but the user of this guide should be warned that this is only intended as a general guide. We suggest that teachers intending to spend sabbaticals in these countries should make enquiries about their particular tax situation.

1. The United States

If a Canadian professor takes his sabbatical leave in the United States and spends a period of ten months, a year or fifteen months there with the intention of returning to Canada, the U.S. Internal Revenu Service would regard him as a non-resident alien. He is classified as a non-resident alien because he is regarded as "One who comes to the United States for a definite purpose which in its nature may be promptly accomplished". His income tax liability is limited to income from sources in the United States. United States source income is either "effectively connected with the conduct of a trade or business in the United States" which is taxable after allowable deductions at their graduated rates, or as income that is not effectively connected which is taxable at a flat rate of 30%. However, by tax treaty this is reduced to 15% for all income, other than earned income, which is derived by Canadian residents from sources in the United States. A professor who plans to take his sabbatical leave in the United States will probably qualify as an exchange visitor. A non-resident alien in this category may exclude from income subject to U.S. tax the sabbatical salary paid to him by his Canadian university.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a non-profit organization that is exempt from U.S. income tax, by the government of the U.S. or one of its agencies or a State government or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The Exclusion is limited to a total of 36 months otherwise the entire amount of the scholarship or fellowship grant is subject t o U.S. income tax. Scholarship and fellowship grants received by a Canadian professor who is a non-resident alien of the United States from a source in Canada would not be subject to U.S. tax unless they are regarded as compensation for services performed in the United States.

The Canadian-United States Tax Convention (Article VII) provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxable year, he is exempt from United States tax upon compensation for services performed during that year in the United States provided that: (a) compensation does not exceed $5,000 or (b) that the compensation is received from a Canadian resident, corporation or other Canadian entity or from a Canadian permanent establishment of a United States enterprise and in that case there is no dollar limit on the exemption. If a Canadian professor went to the United States on July 2 of one year and left the United States on June 30th of the following year, he would have spent 364 days in the United States, but he would not have spent a period exceeding 183 days in either calendar year; he would thus qualify for the exemption for compensation for personal services. The tax treaty also provides (Article VIII A) that a professor who is resident in Canada and who temporarily visits the United States for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in the U.S., is exempt from tax on his remuneration for teaching for such period. It should be noted that the tax treaty refers to Canadian residents and therefore a Canadian resident who ceases to be a Canadian resident during his sabbatical leave might prejudice his position under the tax treaty.

2. The U.K.

Prior to 1974, sabbatical salary of a Canadian professor was classified as a foreign emolument provided the professor was not domiciled in the U.K. (resident in the U.K. with the intention of continuing to reside there indefinitely) and such emolument was taxed only on a *remittance* basis even if the person was deemed to be resident in the U.K. A Canadian professor, fortunate enough to have a supply of savings so that he did not have to have his sabbatical salary remitted to him in the U.K., was clearly not liable for any U.K. tax on his sabbatical salary which was not remitted to him in the U.K.

The Finance Act 1974 of the U.K. provides that if a person is not resident, or if resident then not ordinarily resident in the U.K., 50% of emoluments in respect of duties performed in the U.K. are subject to U.K. tax. This is so whether or not the emoluments are remitted to the U.K. We have been informed by the Inland Revenue that professors on sabbatical leave would normally be regarded as performing the duties of their employment while they are in the U.K. and in the future would be liable to U.K. tax on 50 per cent of their sabbatical salary. However, the Inland Revenue indicated that this result was subject to the Canada-U.K. Tax Agreement. Article 19(2) provides that an individual who is, or was immediately before visiting the U.K., a Canadian resident and who is in the U.K. as a recipient of a grant, allowance or award for the primary purpose of research to be carried out during a period not exceeding two years from a governmental, religious, charitable, scientific, literary or educational organization established in Canada shall not be taxed in the U.K. in respect of that grant, allowance or award. This article of the Tax Agreement clearly exempts fellowships, scholarships and research grants received from all the usual granting agencies in Canada.

There may be some doubt as to whether article 19 does or does not exempt sabbatical salary. Revenue Canada has indicated that sabbatical salary should be regarded as a grant, allowance or award within Article 19(2). It seems likely that the Ireland Revenue would hold a similar view. However, if sabbatical salary is not exempted by article 19, article 14 will in some circumstances provide tax exemption. However, the exemption provided by article 14 is only available to a person who is a Canadian resident. A person who has ceased to be a Canadian resident would be unable to claim the exemption provided by article 14. Article 14 provides that salary derived by a Canadian resident shall only be taxed in Canada if the employment is exercised in the U.K. Assuming that a professor on sabbatical in the U.K. exercises employment in the U.K. in regard to the sabbatical salary which he receives from his Canadian university, article 14 provides exemption if he is present in the U.K. for a period or periods not exceeding in the aggregate 183 days during the U.K. year of assessment. It should be noted that the U.K. year of assessment runs from April 6th of one year to April 5th of the succeeding year. If he arrived in the U.K. on September 1st and remained in the U.K. for 1 year, he would be in the U.K. for more than 183 days in regard to the first year of assessment and therefore disqualified from the exemption under article 14 but would be in the U.K. for less than 183 days in regard to the second year of assessment and thus sabbatical salary received from April 5th to August 31 would be exempt from U.K. tax under article 14. The sabbatical salary received from September 1 to April 5 during the first year of assessment would also be exempt if during that period of time, he arranged to be on the continent for a period in excess of 34 days and thus reduced the period of time during the first year of assessment from 217 days to less than 183 days. Arranging to be out of the U.K. for such a period of time would not be necessary if as seems probable sabbatical salary is exempt under article 19.

We have been informed by persons who have taken sabbatical leave in the U.K. that U.K. tax authorities have not attempted to levy any tax on sabbatical salary.

3. France

All persons of whatever nationality who maintain a regular residence in France are regarded as liable for taxation in France. The following are regarded as maintaining a regular residence:

(a) all persons who possess a dwelling for their use, either as owner, enjoying the use of, or as lessee, whenever in the latter case the lease is concluded either by a single agreement or by successive agreements for a continuous period of not less than one year.

(b) all persons who, without having at their disposal in France a dwelling under the conditions defined in (a) of the above paragraph, but who, notwithstanding, have their principal place of abode in France. Although this idea of principal abode is not defined by law, it is generally considered that an alien has his principal abode in France whenever he remains there continuously for more than 6 months of a given year.

It appears to follow that a Canadian professor spending his sabbatical year in France will be regarded as a French resident and subject to

French income tax. However, article 10 of Canada-France Income Tax Agreement provides that salaries are taxable by the State where the personal activity is exercised but the article then goes on to provide that a person shall not be considered to exercise personal activity in France if as an employee of a Canadian employer he carries out in France a temporary mission of short duration in the course of which he continues to be paid by his Canadian employer. The French taxation authorities regard a Canadian sabbaticant as exempt under article 10 as long as the length of his stay does not exceed 12 months. Hence a Canadian professor spending only his sabbatical year in France will not be taxed in France on his salary and other sums which accrue to him from his Canadian university.

Without exception sabbaticants returning from France indicate that only if they have had income from sources within France has any French tax been levied. However, a person who is resident in France but not permanently resident in France may be subject to an individual income tax on the higher of actual income from French sources or a presumed income in an amount equal to five times the rental value of his residence in France under article 164 of the French Tax Code. Article 16 of the Canada-France Taxation Agreement specifically provides that the method of taxation provided under article 164 of the French Code will continue to be applied. It appears that article 164 has not been used to tax professors on sabbatical leave and that its function is to levy a tax on persons who maintain luxurious secondary residences in France over a substantial duration.

International tax agreements and conventions relating to teaching remuneration

It should be emphasized that the Department of Finance has indicated that in all treaties currently being renegotiated and in all new treaties Canada will not grant the two year exemption for teaching remuneration for teachers coming to Canada.

Residents of treaty countries teaching in Canada[6]

Canada has agreements or conventions with the following 14 countries which permit their residents to teach temporarily in Canada for a period up to 24 months free of Canadian tax on their teaching income:

Australia, Denmark, Finland, Ireland, Japan, Netherlands, New Zealand, Norway, South Africa, Sweden, Trinidad and Tobago, United Kingdom, United States and West Germany.

The agreement with Ireland differs from the other in that the exemption is extended to "remuneration for carrying out advanced study (including research)".

Since September 13th, 1972, when Interpretation Bulletin IT-68 was issued the DNR has required universities to make income tax deductions and to collect CPP contributions from all residents of treaty countries. During their stay in Canada, they will be required to file annual income tax returns here. When the DNR is satisfied that the duration of the teacher's temporary visit did not exceed two years and that his visit was for the purpose of teaching at an educational institution, he will receive a refund of the Canadian income tax he has paid and the CPP contributions he has made on the remuneration he received for his teaching duties in Canada.

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian income tax situation. These international agreements provide exemption from Canadian tax on the teaching income of residents of the contracting states but do not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

The agreements with the 14 countries mentioned above, plus the Jamaican agreement, permit Canadians to teach temporarily in their territories for a period up to 24 months free of domestic income taxes upon their teaching income.

Professors planning to teach in any of these countries on a tax exempt basis should enquire about the interpretation of the interim exemption arrangements which may be applied quite differently than in Canada.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not in Canada. If he remains a resident of Canada for income tax purposes, he will be subject to Canadian income tax on his world income.

However, if he becomes a non-resident of Canada he will not be taxable on income from sources outside Canada. Whether he may remain tax exempt in the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments.

Quebec income tax

Quebec has its own Income Tax Act (1972L.Q. chap. 23) and administration. It is possible to trace some differences in the fiscal liabilities of university teachers in Quebec. The provincial department of revenue, for instance, was reluctant to admit that a sabbatical leave can bring about a cessation of residence, whereas the federal administration, in general, has taken a much broader view of the subject. However, while it has been generally understood that a university teacher was treated the same way under both acts, it must be recognized that two different administrations could interpret differently the same circumstances or the same situation, not to mention the existence of some minor drafting differences.

We therefore have good reason to believe that the present analysis of the implications of the federal law will also apply to the Quebec Act but we recommend that in case of any differing interpretation, a close look should be given to the exact wording of the Quebec Act as an explanation of different application.

A final note

The Committee recommends that any CAUT members having problems concerning the application of the tax act, go to their local DNR Taxation Office. If you feel that you have not been dealt with fairly by the Taxation Office, you may submit the problem to the CAUT Income Tax Committee, although the Committee will only take up your case if it represents a general and unsolved problem. The committee intends to go to DNR in order to establish rulings and regulations which are nationally consistent.

The committee is well aware that this Guide does not cover all income tax problems faced by all university teachers. The Commitee intends to carry on its work and complete or amend the guide by publishing regularly the results of its work in the CAUT Bulletin.

The Committee also feels that answers to particular problems are of value to the general membership of the Association. It therefore proposes to periodically publish anonymous letters which present particular problems to the Committee along with answers to those questions. These will be incorporated into a column on taxation which will appear periodically in the Newsletter section of the CAUT Bulletin.

NOTES

1 All references are to the Income Tax Act except where otherwise stated

2 Figures in square brackets are the corresponding section in the Income Tax Act of the Province of Quebec (Chap. 23)

3 The abbreviation 'DNR' has been used for 'Department of National Revenue'.

4 There is no withholding tax levied by the Province of Quebec on rental income of non-residents, hence there are no corresponding sections in the Income Tax Act of the Province of Quebec..

5 See note 4.

6 There is no treaty that binds the Province of Quebec with a foreign country. It is expected, however, that the P.Q. will follow the principles embodied in the treaties that Canada has signed and consequently will exempt income of non-residents which is exempted under a Canadian treaty.

The Income Tax Guide for 1975 was prepared by the CAUT Income Tax Committee. The members of the Committee are: **Prof. Charles Hebdon, a staff member and consultant on economic affairs at OCUFA, and Chairman of the CAUT Income Tax Committee.**
Prof. Gordon Bale, Queen's.
Prof. James Drew, HEC.
Georges Frappier, CAUT.

GUIDE DE L'IMPOT SUR LE REVENU 1975 A.C.P.U.

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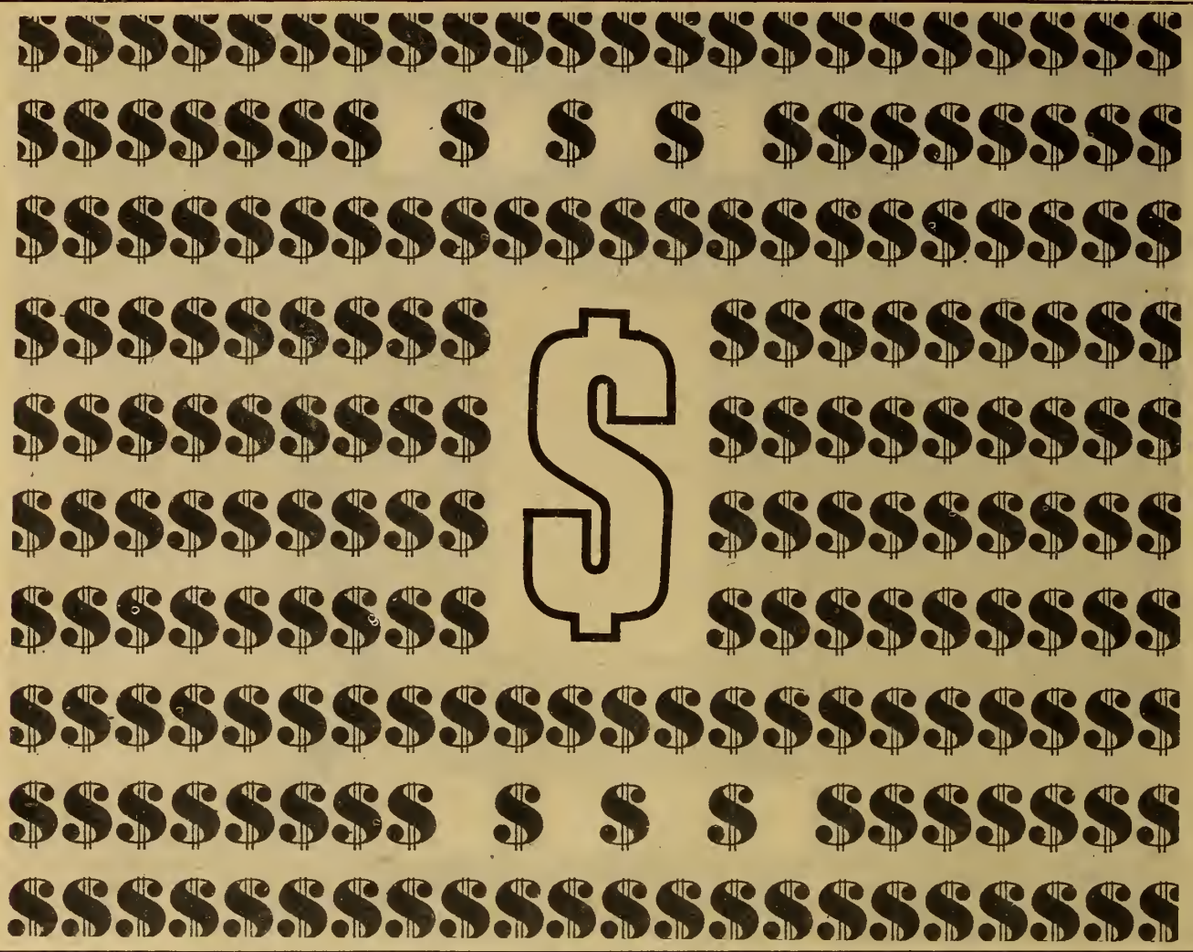

Conséquences fiscales de la distinction entre le revenu provenant d'un emploi et le revenu tiré d'une entreprise:

La nouvelle Loi de l'impôt sur le revenu (Chap. 63) [Chap. 23] ne définit pas plus que l'ancienne ce qui constitue un "revenu". Elle continue cependant à indiquer la façon de déterminer le revenu d'un contribuable au cours d'une année (voir l'article 3) [23] 1-2 et à distinguer plusieurs sources de revenu. Pour les professeurs d'université, la distinction la plus importante est celle qui est établie entre le revenu provenant d'un emploi et le revenu provenant d'une entreprise.

Le revenu tiré d'un emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail. (Articles 5 et 6) [26, 27 et 30 à 34]. L'article 8 [53 à 73] de la loi énumère les dépenses déductibles du revenu tiré d'un emploi.

Le revenu tiré d'une entreprise (article 9) [74 à 76] comprend toute rémunération pour services professionnels rendus en vertu d'un contrat d'entreprise, en dehors d'un emploi régulier.

Le professeur peut trouver avantage à tenir compte de la distinction entre ces deux sources de revenu, car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu tiré d'un emploi, seules des déductions statutaires très limitées sont permises, alors que dans le cas d'un revenu d'entreprise, on peut déduire toute dépense raisonnable engagée pour gagner ce revenu, sauf le coût des actifs immobilisés lesquels peuvent faire l'objet d'une dépense d'amortissement que le régime fiscal intitule allocation du coût en capital.

Revenu tiré d'un emploi

Il est évident que le salaire annuel que touche un professeur pour son enseignement et ses charges administratives est un revenu tiré d'un emploi. À ce salaire, il faut ajouter certains avantages sociaux qui font partie de la rémunération. En général, ces avantages ne donnent pas lieu à des paiements en argent. Le ministère du Revenu national a publié, le 3 octobre 1972, le Bulletin d'interprétation IT-71, dans lequel il énumère divers genres d'avantages sociaux et indique si leur valeur doit, ou non, être comprise dans le revenu. Ce bulletin peut être obtenu de tout bureau de district de l'Impôt.

Voici quelques exemples d'avantages sociaux qui doivent être comptés dans le calcul du revenu tiré d'un emploi:

a) la valeur des primes versées par l'employeur à l'égard de l'employé en vertu d'un régime provincial d'assurance-hospitalisation ou d'assurance-maladie;
b) les frais de subsistance et les dépenses personnelles payées par l'employeur;
c) la valeur de l'utilisation à des fins personnelles d'une automobile fournie par l'employeur;
d) les indemnités reçues en vertu d'un régime d'assurance-salaire ou d'une assurance contre la maladie, les accidents ou l'invalidité, si cette assurance est à la charge de l'employeur;
e) la partie de toute prime que paye l'employeur pour une assurance collective sur la vie en excédent de $25,000 sauf si l'employé rembourse cet excédent à son employeur;
f) les sommes reçues à titre d'allocation pour frais divers, si ces frais ne doivent pas être justifiés (voir ci-dessous "frais de déplacement").

Voici par contre quelques exemples d'avantages sociaux qui ne sont pas considérés comme faisant partie du revenu:

a) la valeur du transport assuré par l'employeur lorsque le lieu de travail est inaccessible, pour des raisons de sécurité ou autres, par des moyens de transport en commun ou particuliers;
b) les avantages financiers tirés de prêts sans intérêt ou à intérêt limité consentis par l'employeur;
c) la jouissance à titre gratuit ou pour une somme nominale des installations récréatives entretenues par l'employeur;
d) les contributions de l'employeur à un régime privé d'assurance-maladie, de même que les indemnités reçues en vertu d'un tel régime;
e) les frais de déménagement remboursés;
f) les frais de déplacement remboursés par l'employeur à un employé qui assiste à un congrès à la demande de l'employeur. (IT-131).

Revenu tiré d'une entreprise:

De nombreux professeurs travaillent pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise, et non d'un contrat de service. Le revenu d'un tel travail n'est pas un revenu tiré d'un emploi. En plus de son salaire régulier, un professeur peut ainsi tirer des revenus de droits d'auteur, de consultations, de cours, d'émissions de radio ou de télévision; ces divers types de revenus sont habituellement considérés comme revenu d'entreprise. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ce revenu d'entreprise certaines dépenses admissibles.

En plus des activités mentionnées ci-dessus, un professeur peut en avoir d'autres qui font partie de catégories indéterminées entre l'emploi et l'entreprise.

Dans chaque cas d'espèce, ce sont les circonstances qui permettent de distinguer entre le contrat de travail et le contrat d'entreprise. Voici des conditions qui tendent à prouver l'existence d'un contrat d'entreprise:

a) l'université laisse au professeur toute liberté ou presque quant à son travail, c'est-à-dire qu'elle l'emploie pour produire une oeuvre déterminée;
b) le degré de latitude et de responsabilité du professeur quant aux dépenses qu'il est autorisé à faire afin de fournir les services est bien définie par correspondance

ou par un contrat officiel;

c) le professeur doit utiliser les services d'autres personnes pour remplir ses obligations contractuelles;

d) le professeur fournit des services à plus d'une université ou institution.

Beaucoup d'universités passent des contrats avec les professeurs pour ces services supplémentaires. Si une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur une formule T4A (TP4A) plutôt que sur la formule T4 (TP4), c'est signe que l'université ne considère pas ces paiements comme faisant partie du revenu d'emploi; aussi, il sera beaucoup plus facile au professeur de les déclarer comme revenu d'entreprise.

En pratique, il est plus facile à un professeur de faire admettre l'existence d'un contrat d'entreprise avec une autre université qu'avec la sienne propre. Aux fins de l'impôt, il pourra donc avoir avantage à donner un cours d'été dans un collège voisin ou dans une autre université. De même, le professeur qui donne un cours non sanctionné par des crédits dans une institution comme la Société des comptables industriels ou l'Institut canadien des banquiers aura avantage à se faire payer directement pour ses services. Si sa rémunération passe par sa propre université et est déclarée sur formule T4 (TP4), il aura de grandes difficultés à convaincre le bureau de district de l'Impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures si l'université utilise la formule T4A (TP4A), mais la plupart des universités hésitent à se plier à de telles demandes.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de dépenses. Toutefois, étant donné qu'aucun impôt n'aura été déduit à la source sur ses revenus, il ne doit pas perdre de vue qu'il lui faudra régler ses comptes avec le fisc au moment de la production de sa déclaration d'impôt. Il convient de signaler d'autre part que si le revenu d'entreprise ou de placements d'un contribuable atteint 25% de son revenu total, la loi l'oblige à faire des versements trimestriels calculés en fonction de son revenu estimatif de l'année ou de l'impôt payable pour l'année d'imposition précédente (paragraphe 156(1)) [754].

Déductions du revenu tiré d'un emploi:

L'article 8 [53 à 73] de la loi énumère la plupart des dépenses qui peuvent être déduites du revenu tiré d'un emploi. Les déductions suivantes intéressent particulièrement les professeurs d'université:

a) Déduction pour frais professionnels:

Tout employé est autorisé à déduire, au titre des frais professionnels, l'équivalent de 3% des revenus provenant de tous ses emplois, y compris les subventions de recherche, jusqu'à concurrence de $150 (au Québec $500). Il n'est pas nécessaire de fournir de reçus ni de pièces justificatives à cet égard. (Alinéa 8 (1) (a)) [54].

b) Frais d'avocats:

Un employé peut déduire les frais d'avocats qu'il a supportés pour se faire payer son salaire par un employeur ou un ancien employeur. (Alinéa 8(1) (b)) [71].

c) Cotisations à une caisse d'échange de professeurs:

Le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de $250, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants d'autres pays du Commonwealth qui se rendent au Canada dans le cadre du programme d'échanges d'enseignants. (Alinéa 8 (1) (d)) [73].

d) Frais de déplacement;:

Dans certaines conditions, un professeur peut déduire certains frais de déplacement. Pour avoir droit à cette déduction, il doit:

i) Être appelé de façon habituelle à exercer les fonctions de sa charge ailleurs qu'au lieu même de l'entreprise de l'employeur;

ii) Être tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions;

iii) Ne pas recevoir, au titre des frais de déplacement, d'allocation considérée par la loi comme un revenu non imposable.

Ces conditions pourraient être réalisées dans le cas où un professeur participerait à un programme d'échanges ou aurait à se déplacer entre deux campus éloignés. (Alinéa 8 (1) (h)) [57].

e) Cotisations et autres dépenses professionnelles:

i) La cotisation annuelle à une association professionnelle, si cette cotisation est nécessaire au maintien d'un statut professionnel reconnu par la loi. Cette déduction peut être refusée si le professeur n'a que le revenu de son emploi. S'il a un revenu d'entreprise, elle est habituellement admise.

ii) La cotisation à une association de professeurs est habituellement admise.

iii) Le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant, et le coût de fournitures sont admissibles si le contrat d'entreprise l'exige et si ces dépenses ne sont pas payées par l'employeur ou remboursées à l'employé.

Pour plus de détails, voir ***Bulletin*** *de l'ACPU Mars 1975, p. 4.*

f) *Primes d'assurance-chômage (Alinéa 8 (1) (k))* [64A].

g) *Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec.* (Alinéa 8 (1) (l)) [64B].

h) *Cotisations à une caisse ou à un régime enregistré de pension.* Ces cotisations sont déductibles jusqu'à concurrence de $2,500 par année. (Alinéa 8 (1) (m)) [64C] et (paragraphe 8 (6)) [66]

i) *Cotisations à un régime enregistré d'épargne-retraite;* Un professeur peut, pour suppléer la pension de son université, souscrire à un régime enregistré d'épargne-retraite. Les cotisations sont déductibles jusqu'à concurrence du moins élevé des deux montants suivants: 20% du revenu gagné ou $2,500, en comptant la cotisation à un régime enregistré de pension. Si l'employeur n'a pas contribué durant l'année à un régime enregistré de pension, la limite de la contribution déductible par l'employé à un régime enregistré d'épargne-retraite est portée au moindre des deux montants suivants: $4,000 ou 20% du revenu gagné (Paragraphe 146 (5)) [684]. Il peut aussi contribuer à un régime enregistré d'épargne-retraite en faveur de son conjoint, dans la mesure où il n'utilise pas pour son propre compte la déduction maximale qui lui est permise (Paragraphe 146 (5.1) [684a]. Si l'employé emprunte de l'argent pour acquitter sa contribution à un tel régime, il peut déduire de son revenu l'intérêt sur ce prêt. Les épargnes et les revenus accumulés en vertu d'un tel régime peuvent être convertis en une pension (rente viagère) jusqu'à ce que le participant ait atteint l'âge de 71 ans.

Pour les professeurs d'un certain âge, il est particulièrement intéressant de souligner que ceux qui continuent à travailler à plein temps ou à temps partiel après l'âge de 65 ans ont le droit de différer le paiement de l'impôt sur les montants retirés d'un fonds de pension en versant ces montants à un régime enregistré d'épargne-retraite. Il en va de même de la pension de vieillesse. Les sommes ainsi déposées demeurent exemptes d'impôt tant qu'elles ne sont pas retirées du régime enregistré d'épargne-retraite. Ces transferts ne sont pas assujettis aux limites de $2,500 et $4,000 mentionnées ci-dessus. Ces dispositions permettent à un professeur de différer le paiement des impôts sur sa pension jusqu'à ce qu'il prenne sa retraite, c'est-à-dire au moins jusqu'à l'âge de 71 ans. (Paragraphe 164 (16)) [676].

j) *Cotisation à un régime enregistré d'épargne-logement:*

Un professeur qui n'est pas actuellement propriétaire peut contribuer à un régime enregistré d'épargne-logement jusqu'à $1,000 par an, avec un maximum absolu de $10,000. Le participant au régime doit être résident canadien et ne peut se prévaloir qu'une seule fois d'un régime de ce genre. Les versements sont déductibles aux fins de l'impôt sur le revenu et le revenu tiré de ce régime n'est pas soumis à l'impôt. Au retrait, le montant ainsi épargné ne sera pas imposé s'il sert à effectuer un premier versement sur l'achat d'une maison, ou l'achat de l'ameublement de sa maison ou celle du conjoint. Dans la mesure où le montant versé dans un tel régime n'est pas utilisé pour les fins précédentes, on pourra le transférer à un régime enregistré d'épargne-retraite ou l'utiliser à l'achat d'une rente à versements invariables. (Paragraphe 146.2). [693a à 693 w].

k) *Frais de déménagement relatifs à un nouvel emploi:*

Ces frais comprennent le coût du voyage, le transport et l'entreposage du mobilier, les frais d'hébergement et de pension temporaire, les frais de résiliation de bail et de vente de l'ancienne résidence. Les frais de subsistance et de logement temporaire ne sont admissibles que pour un maximum de 15 jours. (Article 62) [316 à 319]. (Voir la brochure du ministère du Revenu national intitulée "Frais de déménagement" et Bulletin d'interprétation IT-178).

l) *Frais de garde d'enfants:*

Ces frais comprennent les frais de gardienne, de garderie, de pensionnat et de colonie de vacances, jusqu'à concurrence de $2,000 selon les circonstances et le nombre d'enfants. Ils ne sont déductibles que pour la mère, sauf si le père est légalement séparé, divorcé ou veuf et a la charge des enfants ou un père dont la femme est atteinte d'incapacité ou a séjourné dans un établissement pendant au moins 2 semaines. (Article 63) [320 à 325]. (Voir la brochure "Frais de garde d'enfants" du ministère du Revenu national).

Déductions du revenu d'entreprise:

En principe, le contribuable peut déduire de son revenu d'entreprise les dépenses qu'il a engagées pour gagner ce revenu, à condition que ces dépenses soient raisonnables, ne soient pas des dépenses de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire une immobilisation.

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, les frais d'affranchissement, la dactylographie, la photocopie et les salaires d'employés à temps partiel figurent parmi les postes de dépenses les plus fréquents pour les professeurs. Ceux-ci doivent être en mesure de prouver sur demande le bien-fondé de ces dépenses.

Le calcul des frais de bureau et des frais d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau:

Si le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de la maison. Dans le cas d'une maison de huit pièces où le bureau occuperait une pièce moyenne, la som-

me déductible équivaudrait au huitième de tous les frais afférents à la maison.

Les frais d'entretien du bureau peuvent comprendre une part raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage, intérêts hypothécaires et amortissement de la maison (allocation du coût en capital), ou loyer, le cas échéant. On peut aussi déduire le coût de l'amortissement du mobilier et du matériel de bureau utilisé dans l'entreprise. Il faut souligner toutefois que les déductions autorisées au titre de l'amortissement pourront être reprises et comptées comme revenu si les biens amortis sont ultérieurement vendus à des prix, dépassant leur valeur non amortie ou sont affectés à des fins non commerciales. On remarquera d'autre part que le profit réalisé lors de la vente de la résidence principale d'un contribuable est expressément soustrait à l'imposition des gains en capital. Il va de soi que si le contribuable utilise une partie de sa résidence à des fins commerciales, le gain en capital réalisé sur cette partie de la résidence lors de la vente de la maison est imposable. Il en va de même dans le cas où la maison est réaffectée à des fins non commerciales, la loi la considérant alors comme vendue au prix du marché.

Si le contribuable achète une maison et y établit son bureau au moment de l'achat, le montant de l'immobilisation comprend le prix de l'achat, les commissions et les frais juridiques. Si le contribuable achète la maison et n'y établit son bureau que plus tard, sa valeur d'immobilisation correspond à sa juste valeur marchande à la date où elle est utilisée pour la première fois à des fins commerciales. Supposons qu'une maison de huit pièces a été payée $35,000 il y a dix ans, mais valait $50,000 le 1er janvier 1975 lorsqu'on a commencé à se servir d'une pièce comme bureau. La valeur de $50,000 doit alors être répartie entre la maison et le terrain. D'ordinaire, la répartition effectuée aux fins de la taxe foncière est acceptable, bien qu'il soit préférable dans certains cas de recourir à d'autres formules de partage. Supposons que le rôle d'évaluation indique une valeur de $4,000 pour le terrain et de $16,000 pour la maison. La maison représente alors une valeur d'immobilisation de $16,000/$20,000 X $50,000, ce qui équivaut à $40,000. Si le bureau est une pièce de dimensions moyennes, le contribuable pourra réclamer, au titre des frais d'immobilisation, un huitième de $40,000 soit $5,000.

Les maximums admissibles au titre des frais d'immobilisation, en vertu des règlements, sont de 5% dans le cas des constructions en briques, 10% dans le cas des constructions en bois, et de 20% dans le cas des meubles et du matériel. Ces pourcentages s'appliquent au solde, et non à la valeur initiale. Par exemple, si les $5,000 mentionnés ci-dessus se rapportaient à une maison de briques, la déduction admissible au titre des frais d'immobilisation serait de $250 (5% de $5,000) pour la première année, de $237.00 (5% de $5,000 - $250) pour la seconde année, et de $225.62 (5% de $5,000 - $487.50) pour la troisième année, et ainsi de suite.

Frais d'automobile:

Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie pour l'agrément. Pour faire état de ces dépenses, il faut pouvoir en connaître le total, et la part qui peut raisonnablement être imputée aux frais de l'entreprise. Sur demande, le contribuable doit être en mesure d'établir à la satisfaction de l'administration fiscale que les dépenses mentionnées sont admissibles. Il doit pouvoir produire des pièces justificatives pour les frais d'automobile déclarés, et justifier le nombre total de milles parcourus pendant l'année, et le nombre de milles consacrés à ses affaires. D'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. À noter que l'utilisation d'une automobile pour affaires n'inclut pas le trajet du bureau à la maison, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains), sauf si le contribuable a son bureau chez lui et travaille principalement dans les bureaux de ses clients. Par exemple, celui qui donne des cours du soir en vertu d'un contrat d'entreprise et qui a son bureau à la maison peut déduire les frais occasionnés par ses déplacements entre l'école et son foyer.

Les dépenses courantes admissibles comprennent l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, les permis, les frais de financement et les primes d'assurances.

On peut aussi compter des frais d'amortissement, au taux de 30% de la valeur décroissante ou résiduelle. (Coût moins amortissement accumulé).

Il faut tenir compte du millage et calculer le coût par mille parcouru (en divisant le coût total par le nombre de milles). Ce coût du mille ne doit ensuite être appliqué qu'au nombre de milles parcourus aux fins de l'entreprise.

Si pendant l'année, le contribuable a échangé sa voiture, il doit ajouter le coût de la nouvelle voiture à la valeur non amortie de la voiture usagée.

Voici un exemple

Coût initial de la voiture	$3,500
Amortissement pour la première année à 30%	$1,050
Valeur non amortie à la fin de la première année	2,450
Amortissement pour la deuxième année, à 30%	735
Valeur non amortie à la fin de la deuxième année	1,715
Amortissement pour la troisième année, à 30%	515
Valeur non amortie à la fin de la troisième année	$1,200

En 1975, le contribuable a échangé cette voiture contre une nouvelle qui coûtait $3,700. Il a payé $2,800 comptant et s'est fait créditer $900 pour la reprise. Pour déterminer le montant de la nouvelle immobilisation, il faut ajouter le prix de la nouvelle voiture à la valeur non amortie de la vieille voiture, et déduire le montant accordé pour la reprise, ou le prix de revente de la vieille voiture.

La nouvelle immobilisation sera donc de $4,000 ($3,700 plus $1,200, moins $900). Dans sa déclaration d'impôt de 1975, le contribuable présente le relevé suivant de ses frais d'automobile:

Dépenses courantes		
Essence	$250	
Lavages	8	
Stationnement	42	
Réparations	100	
Permis	35	
Prime d'assurance	150	$ 585
Amortissement $4,000 à 30%		1,200
Montant total pour l'année		$1,785
Millage		
Ancienne voiture:		
Lecture de l'odomètre au moment de la vente		35,000
Lecture de l'odomètre au début de l'année		30,000
Millage pour l'année		5,000
Nouvelle voiture:		
Lecture de l'odomètre à la fin de l'année		5,200
Millage total pour les deux voitures		10,200
Coût du mille: 17.5 cents ($1,785 + 10,200 milles)		
Utilisation des automobiles aux fins de l'entreprise:		
400 milles à 17.4 cents = $70.		

Revenus provenant d'une entreprise ou honoraires professionnels:

Le contribuable qui déclare des revenus et des frais d'entreprise doit utiliser la partie de la déclaration d'impôt prévue à cette fin.

Voici un exemple de déclaration type de revenus et dépenses d'entreprise:

Honoraires professionnels (montant brut)		$3,250
Dépenses		
Frais d'exploitation (voir le relevé ci-après)	$390	
Fournitures	50	
Amortissement (voir-ci-dessous)	490*	
Frais d'automobile (voir ci-dessus)	70	
Livres et périodiques	200	1,200
Revenu d'entreprise net		$2,050
Détail des frais d'exploitation du bureau:		
Taxes foncières		$1,000
Intérêts sur hypothèque		1,500
Réparations		100
Assurances		75
Chauffage		275
Téléphone		100
Eau		50
Éclairage		20
Total des frais d'exploitation pour la maison entière		$3,120
Un huitième (à supposer que le bureau occupe une pièce de dimensions moyennes dans une maison de huit pièces)		$390

*L'amortissement peut varier selon que la maison est de briques ou de bois:

Bâtiment en briques (catégorie 3)	$250	(voir ci-dessous)
Mobilier et matériel (catégorie 8)	240	
Total	$490	
Maison de bois (catégorie 6)	$500	(voir ci-dessous)
Mobilier et matériel (catégorie 8)	240	
Total	$740	

Amortissement	Catégorie 3	Catégorie 6	Catégorie 8	Catégorie 10
Valeur non amortie du coût en capital en début d'année	$5,000	$5,000	$1,000	$1,200
Nouvelles immobilisations (prix coûtant)	—	—	200	$3,700
	$5,000	$5,000	$1,200	$4,900
Moins dispositions avant calcul de l'amortissement	—	—	—	900
Valeur non amortie du coût en capital avant amortissement	$5,000	$5,000	$1,200	$4,000
Taux admissibles	5%	10%	20%	30%
Amortissements	250	500	240	1,200
Valeur non amortie du coût en capital en fin d'année	$4,750	$4,500	$960	$2,800

NOTE:
Catégorie 3 — Bâtiments en briques
Catégorie 6 — Bâtiments en bois
Catégorie 8 — Mobilier et matériel
Catégorie 10 — Automobiles

Année financière:

Le contribuable, s'il possède une entreprise enregistrée ou un bureau professionnel, peut adopter une année financière différente de l'année civile pour déclarer ses revenus d'entreprise. Une fois qu'il a choisi une année financière, il ne peut la changer sans l'accord du ministère du Revenu national (Impôt) (Paragraphe 248 (1)) [1]. (Le revenu tiré d'un emploi doit cependant être calculé en fonction de l'année civile).

Méthode de calcul du revenu d'entreprise:

Selon la nouvelle loi, le contribuable n'a plus le choix, en ce qui concerne ses services professionnels, de déclarer ses revenus selon la méthode de comptabilité de caisse. Il doit les déclarer lorsqu'ils sont à recevoir, qu'ils aient été reçus ou non. Un paiement pour services rendus est réputé à recevoir à la première des dates suivantes: la date de présentation de la facture, la date où la facture aurait été présentée s'il n'y avait pas eu de délai indu, ou la date où le paiement a été reçu (Article 34)[203-204]. (Voir la brochure "Personnes exerçant des professions libérales: Calcul du revenu", publiée par le ministère du Revenu national).

Gains en capital:

La nouvelle loi exige lors de la détermination du revenu, qu'on tienne compte de certains gains et pertes en capital découlant de la vente de biens. Cet impôt sur les gains en capital ne semble pas poser de problèmes particuliers aux professeurs d'université, sauf, peut-être dans deux cas:

a) le gain de capital réalisé lors de la vente d'une propriété résidentielle contenant un bureau pour lequel des dépenses ont été déduites d'un revenu d'activité professionnelle ou d'entreprise. Une partie du gain en capital pourrait être imposable sauf s'il n'a pas réclamé de déduction pour amortissement sur une partie quelconque de la résidence (voir, dans le présent Guide, la rubrique "Dépenses de bureau");
b) Un gain de capital présumé sur une résidence principale louée pendant que son propriétaire était en séjour à l'étranger, et réoccupée ultérieurement à moins d'exercer le choix de conserver sa résidence principale au Canada (voir, dans le présent Guide, la rubrique "Revenus de location des non-résidents").

On peut obtenir sur demande, une brochure intitulée Gains en capital, publiée par le ministère du Revenu national. De plus, les deux sujets précédents sont traités dans un Bulletin d'interprétation IT-120 daté du 14 septembre 1973 et intitulé "Résidence principale".

*(Voir aussi le **Bulletin de l'ACPU, mars 1975, p. 4).***

Bourses d'études, prix et subventions à la recherche.

Le ministère du Revenu national (impôt), dans son Bulletin d'interprétation no IT-75 du 3 novembre 1972, définissait chacune des catégories de revenu ci-dessus et la façon dont l'impôt s'y applique. Le ministère a fait connaître son intention de ré-éditer ce bulletin mais attend le résultat d'un appel d'une décision pertinente que le ministre a présenté devant la Cour fédérale.

Le nom donné à une bourse ou à une subvention particulière ne représente pas toujours la véritable nature de celle-ci. Par exemple, le Conseil des Arts et le ministère du Revenu ont finalement reconnu que les bourses d'étude du Conseil peuvent être considérées comme des subventions à la recherche aux fins de l'impôt sur le revenu à chaque fois que le cas s'applique.

Bourses d'études et prix

L'alinéa 56 (1) (n) [287g] exige que soient incluses dans le revenu les sommes reçues à ces titres, dans la mesure où le total de ces sommes dépasse $500. Lorsque le bénéficiaire d'une bourse reçoit $500 ou davantage au titre de sa bourse au cours de deux années consécutives, la déduction de $500 s'applique pour chaque année, ce qui représente au total une déduction de $1000. Rappelons encore qu'une bourse peut être considérée comme une subvention à la recherche. Rappelons que les professeurs et les étudiants ont le droit, en vertu des articles 62 [316 à 319] et 63 [320 à 325] de déduire leurs frais de déménagement et leurs frais de garde d'enfants dans certaines situations décrites précédemment dans le Guide.

Subventions de recherche

Les subventions de recherche sont imposables dans la mesure où leur montant dépasse les frais effectifs de la recherche. Les frais personnels ou de subsistance comme les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, engagés pendant que le chercheur poursuivait ses travaux hors de chez lui. (Alinéa 56 (1) (o) [287 h])

Le ministère du Revenu a exprimé l'opinion suivante au sujet des dépenses de déplacement admissibles:

> À notre avis, un professeur d'université qui obtient une subvention de recherche à l'occasion de son congé sabbatique ne peut déduire que les dépenses relatives à ses déplacements personnels entre son lieu de résidence au Canada et le lieu où il habite temporairement pendant qu'il poursuit ses recherches. Il peut aussi réclamer les dépenses relatives à ses déplacements d'un lieu temporaire à un autre dans le cours de ses travaux.
>
> Il ne lui est pas permis de déduire les frais de voyage de sa famille pendant qu'il séjourne dans un lieu particulier.
>
> Cette opinion n'est pas universelle au niveau du Bureau de district de l'impôt et nous recommandons par conséquent au chercheur de déduire toutes ses dépenses de déplacement pour aller et revenir du lieu où il poursuit ses recherches, y compris les frais de transport, les repas, le logement pendant qu'il voyage ainsi que toutes les dépenses relatives à son épouse et à ses enfants. Il peut également déduire de son revenu tous les frais d'hôtel pendant qu'il est à la recherche d'un logement plus permanent, ainsi que toutes les dépenses occasionnées par ses voyages en dehors de son domicile ou pour aller dans des centres de recherche éloignés de son domicile habituel. Il faut encore déduire toutes les dépenses directement liées avec le projet de recherche comme les frais d'assistance à la recherche, la dactylographie, la photocopie, la préparation et la publication de rapports et toute autre dépense qui ne soit pas de nature personnelle ou considérée comme des frais de subsistance.
>
> Il n'est pas nécessaire de présenter des reçus pour les frais de recherche avec la déclaration d'impôt sur le revenu du chercheur. Cependant, le ministère peut exiger la présentation d'une comptabilité à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes les dépenses reliées à ses travaux de recherche avec, dans la mesure du possible, les reçus correspondants.
>
> Les dépenses supportées dans une année précédant ou suivant la subvention de recherche peuvent encore être déduites de celle-ci. Ainsi, toute dépense engagée pour poursuivre la recherche est déductible dans la mesure où elle est liée à la subvention, y compris les dépenses en immobilisations. (Bulletin d'interprétation IT-75, paragraphes 7 et 12.)
>
> Tout professeur d'université qui veut se protéger contre les injustices provenant de l'incertitude et de l'illogisme qui préside actuellement dans le domaine de la classification et de l'imposition des bourses d'étude et des subventions à la recherche devrait adopter la procédure décrite ci-dessous.
>
> (a) Le titulaire d'une bourse d'étude, quelle qu'en soit la nature, peut ne déclarer comme revenu que le montant d'argent qui dépasse $500, ou encore $1,000 dans le cas d'une période de deux ans ainsi que nous l'avons dit ci-dessus.
> (b) En outre, si la bourse est destinée à permettre au professeur de faire des recherches, il peut demander à l'université de lui verser, au lieu d'un salaire, une subvention à la recherche d'un montant suffisant pour lui permettre de faire face à toutes les dépenses de recherche normalement admissibles. Ces sommes seront exonérées d'impôt dans la mesure où elles seront utilisées pour couvrir des dépenses de recherche.
>
> En appliquant la procédure ci-dessus, on pourra bénéficier de la déduction de $500 ou $1,000 selon le cas ainsi que de la déduction de toutes les dépenses admissibles pertinentes aux travaux de recherche.
>
> Le ministère du Revenu national (Impôt) a statué qu'il ne considère pas une subvention de recherche comme un revenu "reçu" par le bénéficiaire si les circonstances suivantes sont réalisées:
>
> a) les fonds sont mis à la disposition d'un professeur attaché à une université, un hôpital ou une institution analogue pour lui permettre de faire des recherches ou des travaux du même genre;
> b) les fonds sont versés directement à l'université, à l'hôpital ou à une institution du même genre;
> c) les fonds ne sont attribués que pour couvrir les frais de la recherche, et
> d) les fonds n'ont pas été utilisés par le chercheur ni mis à sa disposition pour son avantage personnel.
>
> (Bulletin d'interprétation IT-75, paragraphes 10 et 11.)

Congés sabbatiques

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales *canadiennes* touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Nous traiterons plus loin de certaines questions fiscales relatives aux pays étrangers.

Congés sabbatiques — Résidents du Canada

Un professeur en congé sabbatique *qui demeure résident du Canada* aux fins de l'impôt doit compter dans son revenu *le traitement complet ou partiel qu'il continue de toucher*, et ne peut en déduire les frais de déplacement ou autres frais relatifs à sa recherche. D'autre part, si son congé sabbatique est financé par une *subvention de recherche* octroyée par son employeur ou par une autre institution, il peut en déduire, aux fins de l'impôt, les dépenses mentionnées à l'alinéa 56 (1) (o) [287h] de la Loi. (Bulletin d'interprétation IT-75, paragraphe 8).

Le ministère du Revenu national (Impôt) reconnaît maintenant aux universités le droit d'accorder à leur professeurs des subventions de recherche au lieu d'un traitement à l'occasion d'un congé sabbatique. Les conditions auxquelles ces subventions de recherche peuvent être accordées ont été communiquées à toutes les universités canadiennes. En vertu de cet arrangement, le bénéficiaire d'un congé sabbatique continuera à toucher un traitement et recevra aussi une subvention de recherche. La partie traitement ne sera admissible qu'aux déductions statutaires accordées par exemple à l'égard des contributions à un régime enregistré de retraite, au Régime de pensions du Canada, à l'assurance-chômage, etc. La subvention de recherche ne devra être déclarée comme revenu que si elle excède les dépenses mentionnées à l'alinéa 56 (1) (o) [287h] mentionné ci-dessus.

Congés sabbatiques — Non-résidents du Canada

D'ordinaire, un professeur qui s'absente du Canada pendant une année ou deux à l'occasion d'un congé sabbatique ou autre peut, s'il le décide, conserver sa résidence au Canada. Par ailleurs, il peut se voir accorder le statut de non-résident, mais seulement s'il répond à certainses conditions d'admissibilité. "Si, d'autre part, sa famille quittait le Canada et qu'il ait disposé de bonne foi de son droit à occuper son logement, soit en le vendant, soit en le donnant à bail pour la période la plus longue entre au moins six mois et celle pendant laquelle il s'attend à être absent du Canada, il serait normalement considéré qu'il est devenu, un non-résident." (Bulletin d'interprétation IT-221, paragraphe 2.).

En vertu de la nouvelle loi, les salaires et subventions à la recherche versés à partir de sources canadiennes aux non-résidents constituent des revenus imposables. Le non-résident qui est imposable à l'égard d'un traitement de congé sabbatique et d'une subvention a droit aux mêmes exemptions personnelles que le résident, selon la proportion de son revenu canadien par rapport à son revenu de toutes provenances. (Bulletin d'interprétation IT-75, paragraphe 17.)

Allocations familiales — Avant l'année 1974, les allocations familiales étaient exemptes d'impôt, et n'étaient pas payables aux résidents du Canada pendant qu'ils séjournaient à l'étranger, sauf pour des périodes très restreintes.

Depuis le 1er janvier 1974, les allocations familiales sont imposables à l'égard d'un enfant

pour lequel le contribuable réclame une exemption aux fins de l'impôt.

Par ailleurs, les allocations continuent d'être versées à l'égard d'un enfant admissible dont le parent responsable est assujetti à l'impôt canadien, sans égard à l'absence du Canada du parent ou de l'enfant. (Voir la brochure *Allocations familiales 1974*, publiée par le ministère de la Santé et du Bien-être Social.)

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où le gros de son revenu lui vient de sources étrangères. Si le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. S'il obtient le statut de non-résident, il n'est taxable au Canada que sur ses revenus de sources canadiennes, mais dans bien des cas, ses revenus de toute provenance seront imposables dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et aux désavantages du statut de non-résident, le contribuable doit donc examiner le régime fiscal auquel il serait assujetti dans le pays étranger aussi bien qu'au Canada. Il est permis de déduire, aux fins de l'impôt canadien, le moindre des deux montants suivants: (a) l'impôt payé à l'étranger, ou (b) l'impôt canadien qui serait autrement payable à l'égard du revenu de source étrangère. Cette permission n'est accessible qu'aux résidents du Canada, et ne peut être invoquée par un non-résident assujetti à l'impôt en vertu de l'article 115 [811 à 818]. Le contribuable qui songe à renoncer à sa résidence au Canada devrait examiner la possibilité de déduire, en vertu des lois fiscales de son nouveau pays de résidence, les impôts versés au Canada.

Dans certains cas, un congé pris à l'étranger sera financé par une subvention provenant d'une fondation ayant son siège à l'étranger. Les fonds passeront par une université canadienne, et serviront à couvrir les frais de déplacement et le traitement du bénéficiaire.

Si le professeur se fait reconnaître le statut de non-résident, la "source" des fonds utilisés pour lui payer son traitement devient très importante. Si les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après les décisions du ministère du Revenu national, ces subventions deviennent cependant imposables si elles passent par une université canadienne.

Placements faits au Canada par des non-résidents[1]

Sauf quelques menues exceptions, les dividendes et intérêts provenant de sources canadiennes sont assujettis à l'impôt de retenue dans le cas des non-résidents. Les taux sont de 5%, 10% ou 15%, selon la nature des revenus. Le taux général sera porté à 25% en 1976, sauf dans le cas de réductions prévues par traité.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques et autres institutions qui lui versent des dividendes ou des intérêts, et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impôt. Il jugera parfois plus commode de charger un représentant de percevoir pour lui tous ses revenus de placements et de payer la retenu fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement, et mettent leurs services à la disposition de leurs clients.

Revenus de location perçus par des non-résidents

Si un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes:

1(a) Le contribuable peut charger un agent de retenir et de verser 15% (25% après 1975 sauf en cas de réduction prévue par traité) du loyer *brut*, acquittant ainsi la totalité des impôts payables sur son revenu de location. (Alinéa 212 (1) (d)).

1(b) D'autre part, il est loisible au contribuable, dans les deux années suivant la fin de l'exercice fiscal, de déposer une déclaration établissant le revenu *net* tiré de sa propriété, compte tenu des dépenses au titre des impôts fonciers, des réparations, des assurances, des intérêts hypothécaires, des commissions d'agents et, dans certains cas, de l'amortissement (dépréciation). S'il n'y a pas de dépréciation effective au cours de la période de location, les dégrèvements accordés au titre de l'amortissement seront recouvrés lorsque le contribuable aura repris possession des lieux, en sorte qu'il est parfois préférable de ne pas les réclamer en premier lieu. Si l'impôt à payer sur le revenu *net* une fois déduites les dépenses est inférieur à la proportion de 15% déjà retenue sur le loyer *brut*, le contribuable peut se faire rembourser l'excédent.

2 Au lieu de recourir à cette méthode, le non-résident peut produire une formule NR6, par laquelle lui et son agent s'engagent conjointement à produire une déclaration d'impôt dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 15% du revenu estimatif *net*, provenant du loyer. Le solde, s'il en est, devra être payé au moment de la production de la déclaration d'impôt. Un engagement distinct est exigé pour chaque année d'imposition. (Paragraphe 216 (4).)

Un professeur qui loue sa demeure pendant une absence temporaire du Canada est ordinairement réputé avoir transformé sa résidence principale en maison de rapport, et celle-ci peut devenir de ce fait imposable au titre des gains en capital. Le professeur peut toutefois choisir de conserver sa résidence principale au Canada pendant quatre années, à condition de ne pas réclamer de dégrèvement au titre de l'amortissement. (Paragraphe 45 (2), [262], et alinéa 54 (g) (iv)). Dans ce cas, il n'aura pas à rembourser au moment où il reprendra la maison ou en disposera. Un contribuable peut réclamer des dégrèvements au titre de l'amortissement sur ses meubles sans que cela n'affecte la récupération ou le calcul des gains en capital sur sa maison.

Résumé des avantages du statut de non-résident

Ainsi que nous l'avons mentionné ci-dessus, un professeur qui s'absente du Canada à l'occasion d'un congé sabbatique ou autre peut, s'il le désire, demeurer résident du Canada aux fins de l'impôt ou choisir le statut de non-résident s'il répond aux conditions d'admissibilité.

Les avantages que comporte, sur le plan fiscal, le statut de non-résident ont été sensiblement diminués par la nouvelle loi, mais il reste les suivants:

a) Les revenus reçus de source étrangère par un non-résident ne sont pas assujettis à l'impôt canadien sur le revenu.

b) La taxe de retenue applicable aux revenus de placements reçus ou crédités est ordinairement inférieure, dans le cas d'un non-résident, aux taux marginaux applicables aux résidents.

c) D'ordinaire, le taux d'imposition sur les revenus de location est plus faible pour un non-résident que pour un résident.

Le contribuable qui aurait par ailleurs avantage à devenir non-résident doit tenir compte de la possibilité de l'imposition des gains en capital pendant ses périodes de non-résidence. Un professeur, qui prend un congé sabbatique ou autre à l'extérieur du Canada et qui loue sa demeure pendant son absence mais qui garde le statut de résident canadien pour fins d'impôt, peut choisir selon le paragraphe 45 (2) de maintenir le statut de résidence principale et ainsi d'éviter toute possibilité de gains en capital imposables.

Par ailleurs, si le professeurs devient un non-résident du Canada, lors de son congé sabbatique, le paragraphe 45 (2) n'a plus d'intérêt. Lorsqu'il devient non-résident, le contribuable est réputé avoir disposé de tous ses biens en immobilisations, sauf certaines exceptions, dont les biens immeubles. Il peut par conséquent choisir de différer des gains en capital sur des biens dont il est par ailleurs censé avoir disposé aux fins des gains en capital. Il est donc extrêmement difficile de savoir si une absence d'un an en non-résidence, qui s'étend sur deux années civiles, peut occasionner l'imposition de gains en capital. Le ministère du Revenu à Ottawa prétend que l'augmentation de la valeur d'une maison pendant la période de location où le propriétaire est non-résident est imposable mais n'a encore donné aucune raison valable à l'appui de cette affirmation. La plupart, sinon tous les bureaux de district de l'impôt ont convenu qu'aucun non-résident ne peut bénéficier d'un gain en capital au cours d'une période de location qui s'étend sur une année civile ou qui chevauche deux années civiles consécutives. (Paragraphe 48 (1) [227], alinéas 54 (g) et 40 (2) (b), Circulaire d'information 72-23R2, Formule T2061 du MRN, Brochure "Gains en capital", publiée par le ministère du Revenu national).

Avant de solliciter le statut de non-résident, un professeur devrait examiner l'effet conjugué de l'impôt canadien et des impôts étrangers. Dans la rubrique suivante on trouvera des renseignements sur certaines dispositions fiscales aux États-Unis, au Royaume-Uni et en France.

Résumé des conséquences que comporte le congé sabbatique en dehors du Canada

Actuellement, le Canada négocie activement des accords fiscaux avec certains pays et des négociations ont déjà eu lieu avec trente-huit pays. Un nouvel accord a été conclu avec la France mais ne pourra entrer en vigueur que lorsque la loi habilitante aura été votée par le Parlement canadien et, d'autre part, les procédures nécessaires à sa mise en application en France ne sont pas encore terminées. Cet accord ne s'appliquera pas à l'année fiscale 1975.

Les professeurs qui prennent leur congé sabbatique à l'extérieur du Canada ne doivent pas s'inquiéter outre mesure du risque d'une double imposition. Le professeur qui décide de conserver le statut de résident canadien sera imposé par le Canada, non seulement sur ses revenus de sources canadiennes mais également sur ses revenus gagnés à l'étranger. Cependant, en ce qui concerne les revenus de source étrangère, le Canada accorde un crédit d'impôt étranger qui, en gros, est égal au montant le moins élevé soit de l'impôt versé à l'étranger, soit de l'impôt canadien sur les revenus de source étrangère. Par conséquent, le professeur qui conserve sa résidence au Canada versera l'impôt sur les revenus de source étrangère au taux le plus élevé de l'impôt canadien ou de l'impôt étranger. Il n'y aura aucune double imposition en ce qui concerne les revenus de source étrangère. Il n'y a que peu de possibilités que le pays étranger impose les traitements de congé sabbatique et encore moins de possibilités que les bourses et subventions à la recherche de sources canadiennes soient également imposées par le pays étranger dans lequel le professeur passe son congé, sabbatique ou autre. Le Canada peut fort bien ne pas reconnaître le traitement de congé sabbatique d'une université canadienne ou une bourse ou subvention à la recherche de source canadienne comme un revenu de source étrangère; le professeur qui a choisi le statut de

résident pourrait ne recevoir aucun crédit d'impôt étranger pour les impôts étrangers qu'il aurait éventuellement pu avoir à payer. Dans le cas d'un pays avec lequel le Canada a conclu un accord, il y aura une solution mais en attendant que soit trouvée la solution à ce problème de double imposition, le professeur pourrait se trouver devant des difficultés financières sérieuses. Nous donnons ci-dessous la liste des pays avec lesquels le Canada a conclu un accord fiscal actuellement en vigueur. Si le Canada n'a signé aucun accord avec le pays étranger, il semble qu'il n'y ait aucune solution à ce problème éventuel de double imposition mais, à toutes fins pratiques, nous n'avons eu connaissance d'aucun professeur ayant eu ces difficultés. Tout professeur désirant conserver le statut de résident canadien mais qui désire passer son congé sabbatique ou autre dans un pays non signataire d'un accord avec le Canada aurait avantage à se renseigner sur le régime fiscal du pays en question.

Le professeur qui a décidé de conserver le statut de non-résident canadien devra payer l'impôt canadien, ainsi que nous l'avons déjà mentionné, sur son traitement de congé sabbatique, sur toute bourse ou subvention à la recherche de sources canadiennes avec cependant la possibilité de déduire $500 sur les subventions à la recherche de source canadienne ainsi que les dépenses admissibles. Le fait que le professeur ait choisi de demander le statut de non-résident au Canada ne veut pas nécessairement dire qu'il va devenir résident du pays où il passe son congé sabbatique ou autre car cela dépendra uniquement des lois du pays étranger en question. Il est donc possible, en vertu de certains des accords fiscaux actuels, qu'il ne pourra bénéficier d'aucun dégrèvement. Il est également possible que le pays étranger impose le traitement de congé sabbatique et il pourrait y avoir des difficultés s'il n'accorde aucun crédit d'impôt pour l'impôt canadien versé. Le traitement de congé sabbatique est soumis à l'impôt canadien en vertu de l'article 115(2)(e)(i), même si le bénéficiaire a le statut de non-résident. Cependant, cet article prévoit également une exemption de l'impôt canadien dans le cas de la rémunération afférente à un poste ou à un emploi dans un pays autre que le Canada où le revenu est soumis à l'impôt dudit pays étranger. Le Bulletin d'interprétation IT-161 décrit les deux cas ci-dessus et précise que le ministère lèvera l'obligation de lever l'impôt sur les revenus d'un emploi dans ces circonstances. Cela permettrait donc d'éliminer le problème de la double imposition ainsi que les difficultés financières pouvant en découler. Selon le Bulletin d'interprétation, c'est l'employeur qui a la responsabilité d'établir l'admissibilité à l'exemption prévue dans l'article 115(2)(e)(i)(A). Par conséquent, le professeur doit d'abord convaincre son employeur qui, à son tour doit prouver au ministère du Revenu national qu'il est admissible à bénéficier de l'exemption. On nous a dit qu'un professeur qui avait obtenu le statut de non-résident du Canada et qui avait passé son congé sabbatique en Suisse, où son traitement de congé sabbatique était soumis à l'impôt Suisse, avait réussi à se qualifier pour l'exemption prévue par l'article 115(2)(e)(i)(A).

Nous tenterons dans la présente section du guide, de résumer certaines dispositions des lois fiscales des États-Unis, du Royaume-Uni et de la France, mais ce résumé n'aura qu'une valeur indicative. Nous conseillons aux professeurs ayant l'intention de passer leur congé sabbatique dans ces pays de se renseigner sur leur situation aux fins de l'impôts.

1. États-Unis

Si un professeur canadien prend son congé sabbatique aux États-Unis et passe dix mois, un an ou quinze mois dans ce pays tout en ayant l'intention de revenir au Canada, le Service du revenu intérieur des États-Unis le considère comme un étranger non-résident, car il est défini comme "une personne venue aux États-Unis dans un but précis qui, de par sa nature, peut être atteint promptement." Ses obligations fiscales sont alors restreintes au revenu provenant de sources américaines. Un revenu gagné aux États-Unis et "effectivement rattaché à l'exercice d'un métier ou d'un commerce aux États-Unis" est imposable à un taux progressif, une fois faites les déductions admissibles. Un revenu qui n'est pas effectivement rattaché à un métier ou un commerce est imposable à un taux uniforme de 30%. Cependant, en vertu des accords fiscaux canado-américains, ce taux est abaissé à 15% dans le cas de tous les revenus, autres que le revenu du travail que le résident canadien reçoit de sources américaines. Un professeur qui veut aller en congé sabbatique aux États-Unis pourra probablement se classer comme visiteur relevant d'un programme d'échanges. L'étranger non-résident qui tombe dans cette catégorie peut exclure de son revenu imposable aux États-Unis les émoluments qu'il reçoit de son université canadienne pendant son congé sabbatique.

Si un candidat à un grade dans une université des États-Unis reçoit une bourse, le montant de celle-ci peut être exonéré d'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail obligatoire est imposable, à moins que tous les candidats au grade en question ne doivent rendre des services similaires. Si le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure où elle dépasse $300 par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de $300 n'est accordée que si la subvention provient soit d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, soit du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le "Mutual Educational and Cultural Exchange Act" de 1961. La déduction ne peut s'appliquer que pendant 36 mois, après quoi le montant total de la bourse devient imposable aux États-Unis. Une bourse de source canadienne accordée à un professeur canadien ayant le statut d'étranger non-résident aux États-Unis n'est pas assujettie à l'impôt américain à moins qu'elle ne soit considérée comme la rémunération d'une tâche accomplie aux États-Unis.

La convention fiscale Canada-États-Unis (article VII) porte que, si un résident canadien séjourne aux États-Unis pendant une période ne dépassant pas 183 jours au cours d'une année fiscale, il n'a pas d'impôt à payer aux États-Unis pour la rémunération reçue à l'égard d'un travail accompli dans ce pays pendant l'année en question, à condition que a) la rémunération ne dépasse pas $5,000 ou b) la rémunération provienne d'un résident canadien, d'une société ou autre organisme canadien ou d'une succursale canadienne permanente d'une entreprise américaine; dans ce cas, le montant de l'exemption n'est pas limité. Si un professeur canadien s'est rendu aux États-Unis le 2 juillet d'une année et en est reparti le 30 juin de l'année suivante, il aura passé 364 jours aux États-Unis, mais il n'aura pas passé plus de 183 jours pendant l'une ou l'autre année civile; il est donc exonéré d'impôt à l'égard de la rémunération de ses services. Le traité fiscal prévoit aussi, à l'article VIII A, qu'un professeur ayant sa résidence au Canada et qui se trouve temporairement aux États-Unis pour enseigner dans une université, un collège, une école ou une autre maison d'enseignement pendant une période ne dépassant pas deux ans, n'a pas à payer d'impôt à l'égard de la rémunération qu'il reçoit pour cet enseignement. Il faut remarquer que le traité fiscal vise les résidents canadiens, et que celui qui cesserait d'être résident canadien au cours de son congé sabbatique risquerait de perdre cet avantage.

2. Royaume-Uni

Avant 1974, le traitement de congé sabbatique d'un professeur Canadien était considéré comme émoluments à condition qu'il ne soit pas domicilié au Royaume-Uni (résident au Royaume-Uni avec l'intention de continuer à y résider indéfiniment) et ces émoluments n'étaient imposés que *forfaitairement* même si la personne avait le statut de résident au Royaume-Uni. Tout professeur canadien ayant la chance de posséder suffisamment d'économies pour ne pas avoir besoin que son traitement de congé sabbatique lui soit versé au Royaume-Uni n'était, de toute évidence, soumis à aucun impôt du Royaume-Uni sur ce traitement puisqu'il ne lui était pas versé au Royaume-Uni.

La loi des Finances de 1974 du Royaume-Uni prévoit que si une personne ne réside pas au Royaume-Uni ou encore que, si elle y réside, ce n'est pas une résidence permanente, 50% des émoluments qui lui sont versés pour des fonctions qu'elle exerce au Royaume-Uni sont sujets à l'impôt de ce pays, que ces émoluments lui soient ou non versés au Royaume-Uni. Nous avons appris du ministère du Revenu intérieur que les professeurs en congé sabbatique seraient ordinairement considérés, pendant leur séjour au Royaume-Uni, comme exerçant les fonctions de leur emploi, et seraient désormais assujettis à l'impôt britannique sur 50% de leur traitement de congé sabbatique. Le ministère du Revenu intérieur a toutefois mentionné que cette disposition était subordonnée à l'accord fiscal Canada-Royaume-Uni. D'après l'article 19(2), une personne qui réside au Canada ou qui y résidait immédiatement avant de se rendre au Royaume-Uni et qui se trouve au Royaume-Uni à titre de bénéficiaire d'une subvention, allocation ou bourse attribuée par une institution gouvernementale, religieuse, charitable, scientifique, littéraire ou éducative établie au Canada, et ayant pour principal objet de favoriser l'exécution d'une recherche pendant une période ne dépassant pas deux ans, n'est pas imposable au Royaume-Uni à l'égard de cette subvention, bourse ou allocation. Il est évident qu'en vertu de cet article de l'accord fiscal, les bourses et subventions de recherche attribuées par les institutions donatrices canadiennes les plus connues ne sont pas imposables.

La question de savoir si l'article 19 exempte ou non le traitement versé au bénéficiaire d'un congé sabbatique n'est pas aussi claire. D'après Revenu Canada, ce traitement devrait être considéré comme une subvention, une allocation ou une bourse selon la définition de l'article 19 (2). L'opinion du ministère du Revenu intérieur serait vraisemblablement la même. Toutefois, si le salaire attaché au congé sabbatique n'est pas exonéré par l'article 19, l'article 14 peut être invoqué dans certains cas. Mais l'exonération prévue par l'article 14 n'est accessible qu'aux résidents du Canada, et la personne qui aurait cessé de résider au Canada ne pourrait en bénéficier. Selon l'article 14, le traitement touché par un résident du Canada n'est imposable qu'au Canada si l'emploi est exercé au Royaume-Uni. À supposer qu'un professeur en congé sabbatique au Royaume-Uni exerce un emploi au Royaume-Uni en contrepartie du traitement qu'il reçoit de son université canadienne, l'article 14 autorise une exemption si le professeur est présent au Royaume-Uni pour une période ou des périodes ne dépassant pas un total de 183 jours pendant l'exercice fiscal du Royaume-Uni. Il convient de noter

que cet exercice fiscal va du 6 avril au 5 avril de l'année suivante. Si le professeur est arrivé au Royaume-Uni le 1er septembre et y est resté pendant un an, son séjour a été de plus de 183 jours au cours du premier exercice fiscal, et il n'a donc pas droit à l'exonération prévue par l'article 14; mais en ce qui concerne le second exercice fiscal, il se trouve au Royaume-Uni pendant moins de 183 jours, et par conséquent le traitement qu'il reçoit du 5 avril au 31 août pendant son congé sabbatique est exonéré de l'impôt du Royaume-Uni en vertu de l'article 14. Son traitement pour la période comprise entre le 1er septembre et le 5 avril au cours de la première année fiscale pourrait aussi être exonéré si, pendant cette période, le professeur s'arrangeait pour passer plus de 34 jours sur le continent, réduisant ainsi la durée de son séjour, pendant le premier exercice fiscal, de 217 jours à moins de 183 jours. Ce séjour hors du Royaume-Uni ne serait pas nécessaire cependant, si, comme cela semble vraisemblable, les traitements versés à l'occasion d'un congé sabbatique étaient exonérés en vertu de l'article 19.

Certaines personnes qui ont pris leur congé sabbatique au Royaume-Uni nous ont informés que les autorités de ce pays n'avaient pas cherché à leur demander de payer quelque impôt que ce soit sur leur traitement de congé sabbatique.

3. France

Toute personne, quelle que soit sa nationalité, résidant habituellement en France, est sujette à l'impôt français. Sont considérées comme ayant en France une résidence habituelle:

a) les personnes qui ont une habitation à leur disposition à titre de propriétaire, d'usufruitier ou de locataire lorsque, dans ce dernier cas, la location est conclue soit par un accord unique, soit par accords successifs pour une période continue d'au moins une année;

b) les personnes qui, sans disposer en France d'une habitation dans les conditions définies en (a) ci-dessus, ont néanmoins en France le lieu de leur domicile principal. Quoique cette notion de domicile principal ne soit pas définie par la loi, il est généralement admis qu'un étranger a son domicile principal en France lorsqu'il y séjourne effectivement plus de six mois dans l'année.

Il semble en découler qu'un professeur canadien qui passe son année sabbatique en France sera considéré comme résident français et, par conséquent, sera assujetti à l'impôt français sur le revenu. Toutefois, selon l'article 10 de la Convention fiscale franco-canadienne, les traitements sont imposables par l'État où s'exerce l'activité personnelle du contribuable, mais le même article ajoute que le fait, pour un salarié d'un établissement canadien, d'accomplir sur le territoire de la France une mission temporaire ne comportant qu'un séjour de courte durée au cours duquel sa rémunération continue à être à la charge de l'établissement canadien n'est pas considéré comme l'exercice d'une activité personnelle en France. L'administration fiscale française considère comme exonéré d'impôt, en vertu de l'article 10, le Canadien qui passe son congé sabbatique en France, pourvu que la durée de son séjour ne dépasse pas douze mois. Il s'ensuit que le professeur canadien qui ne passe en France que son année sabbatique n'aura pas à payer d'impôt en France sur son traitement et sur les autres sommes qui pourraient lui être versées par son université canadienne.

Les Canadiens qui ont passé leur congé sabbatique en France affirment sans exception qu'ils n'auraient eu à payer l'impôt en France que s'ils avaient touché des revenus de sources françaises. Toutefois, la personne qui a son domicile mais non sa résidence en France peut, en vertu de l'article 164 du Code des impôts, être personnellement imposable sur la plus forte des deux valeurs suivantes: son revenu effectif de sources françaises, ou un revenu présumé correspondant à cinq fois la valeur de location de sa résidence en France. L'article 16 de la Convention fiscale franco-canadienne mentionne expressément que la méthode d'imposition prévue à l'article 164 du Code français continuera de s'appliquer. On ne semble pas avoir recouru à l'article 164 pour taxer les professeurs en congé sabbatique, cet article ayant apparemment pour fonction d'assujettir à l'impôt les personnes qui entretiennent de luxueuses résidences secondaires en France pendant un temps assez long.

Conventions et accords fiscaux internationaux concernant la rémunération des enseignants.

Dans les nouveaux accords fiscaux et dans les accords qu'il renégocie présentement, le Canada n'accordera pas d'exemption de deux ans aux professeurs étrangers en séjour au Canada. C'est ce qui ressort d'une déclaration du ministère des Finances.

Résidents des pays signataires qui enseignent au Canada[4]

Le Canada a signé avec les 14 pays suivants des accords ou conventions qui permettent à leurs résidents d'enseigner temporairement au Canada pendant une période d'au plus 24 mois sans avoir à payer d'impôt au Canada sur leur revenu d'enseignement:

Allemagne de l'Ouest, Australie, Danemark, États-Unis, Finlande, Irlande, Japon, Norvège, Nouvelle-Zélande, Pays-Bas, Royaume-Uni, Suède, Trinidad et Tobago et Union Sud-Africaine.

L'accord intervenu avec l'Irlande diffère des autres en ce qu'il étend l'exemption à la "rémunération attachée à des études avancées (y compris la recherche)".

Le 13 septembre 1972, le ministère du Revenu national publiait le Bulletin d'interprétation IT-68, par lequel il obligait les universités canadiennes à déduire de l'impôt et des contributions au Régime de pensions du Canada dans le cas de tous les résidents des pays signataires. Ces personnes sont également tenues de produire une déclaration d'impôt sur le revenu. Lorsque le ministère du Revenu national constate que le séjour provisoire n'a pas duré plus de deux ans et que le professeur étranger était effectivement venu enseigner, il lui rembourse l'impôt et les contributions mentionnées.

Tout ressortissant d'un pays signataire qui vient enseigner au Canada devrait connaître sa situation à l'égard du fisc, tant dans son pays qu'au Canada. Ces accords internationaux exonèrent de l'impôt canadien les salaires versés aux résidents des États contractants qui enseignent au Canada, mais ne soustraient pas ceux-ci à l'obligation de payer l'impôt sur le revenu dans leur pays.

Résidents canadiens qui enseignent dans les pays signataires.

Les accordés intervenus avec les 14 pays mentionnés ci-dessus, et aussi avec la Jamaïque, permettent aux Canadiens d'enseigner pendant 24 mois dans ces pays sans avoir à acquitter l'impôt local sur le revenu tiré de leur enseignement.

Les professeurs qui songent à aller enseigner dans l'un ou l'autre de ces pays devraient s'enquérir de l'interprétation à donner aux mesures provisoires d'exemption, car l'application de ces mesures peut, dans certains pays, être très différente de celle qui a cours au Canada.

Un Canadien ne doit pas oublier que l'accord le soustrait à l'impôt sur le revenu dans le pays étranger seulement, et non au Canada. Si, aux fins de l'impôt, il demeure résident du Canada, il sera assujetti à l'impôt canadien à l'égard de ses revenus de toutes provenances.

Toutefois, s'il cesse de résider au Canada, ses revenus provenant de l'étranger ne seront pas imposables au Canada. Quant à savoir s'il peut conserver son exemption dans le pays signataire après avoir cessé de résider au Canada, cela dépend de l'accord intervenu avec le pays en cause et de l'interprétation qu'en donnent les autorités fiscales de ce pays. Avant de prendre quelque engagement que ce soit, le professeur canadien a tout intérêt à se renseigner à ce sujet.

La Loi de L'impôt sur le revenu de la Province de Québec

Le Québec a sa propre Loi de l'impôt sur le revenu (L.Q. chap. 23) qu'il administre lui-même. Il y a quelques différences entre les lois fédérale et provinciale en ce qui a trait aux obligations des professeurs d'université en matière fiscale. Le ministère québécois du Revenu, par exemple, admet difficilement qu'un congé sabbatique puisse justifier une cessation de résidence, alors que l'administrations fédérale, en générale, l'admet beaucoup plus facilement. Même si, en général, les professeurs d'université sont traités de la même façon sous les deux lois, il faut admettre que des administrations différentes pourraient interpréter différemment les mêmes situations ou circonstances. Il y a par ailleurs de légères différences de formulation entre les deux lois.

Nous avons tout lieu de croire que notre analyse des conséquences de la loi fédérale s'applique également à la loi provinciale. Cependant, nous recommandons qu'en cas de différence d'interprétation, on étudie de près les textes des deux lois pour tenter d'en trouver la cause.

Dernières observations

Le Comité invite les membres de l'ACPU qui auraient des difficultés quant à l'application de la Loi de l'impôt sur le revenu à se présenter au bureau local de l'Impôt. Ceux qui estimeraient avoir été injustement traités par ce bureau peuvent s'adresser à notre Comité. Le Comité ne se chargera toutefois de leur cause que si elle soulève un problème de portée générale. Par ailleurs, le Comité entend faire des démarches auprès du ministère du Revenu national en vue d'obtenir que les règles et les décisions soient uniformes par tout le pays.

Le Comité est bien conscient de ne pas avoir abordé, dans le présent Guide, tous les problèmes fiscaux de tous les professeurs d'université. Il entend poursuivre ses travaux et en publier régulièrement les résultats dans le Bulletin de l'ACPU.

Le Comité croit d'autre part à l'utilité de faire connaître à tous les membres de l'Association les réponses à des problèmes particuliers. Il se propose donc de publier périodiquement, sans en révéler la source, les lettres qu'il recevra et les réponses aux questions posées. Cette correspondance alimentera la chronique fiscale du Bulletin de l'ACPU.

Ce guide d'impôt pour 1975 a été préparé par le Comité de l'impôt sur le revenu de l'Association canadienne des professeurs d'université. Les membres du comité sont: **Le prof. Charles Hebdon, conseiller en bénéfices économiques pour le compte de OCUFA, et président du Comité de l'impôt de l'ACPU.**
Le prof. Gordon Bale, Queen's.
Le prof. James Drew, HEC.
Georges Frappier, ACPU.

NOTES:

1 Toutes les références renvoient à la Loi de l'Impôt sur le revenu, sauf indication contraire.

2 Les chiffres entre crochets indiquent les articles correspondants de la Loi du Québec. (Chap. 23).

3 La province de Québec ne prélève aucun impôt de retenue sur les revenus de location des non-résidents; il n'y a donc aucun article correspondant dans la loi québécoise.

4 Québec n'est lié par aucun accord fiscal avec des pays étrangers. On croit cependant qu'il respectera les principes énoncés dans les traités fiscaux souscrits par le Canada, et accordera les mêmes exemptions aux non-résidents.

Carleton et Manitoba ratifient leur première convention

par Carolyn Masleck

Cet automne, l'Université Carleton et l'Université du Manitoba ont ratifié leur première convention collective qui accorde une excellente protection aux professeurs en ce qui concerne les procédures d'embauche, de promotion et de permanence de l'emploi et établit également des procédures de grief et d'arbitrage.

Commentant la convention de l'Université du Manitoba, le secrétaire général de l'ACPU, Donald C. Savage, déclarait: "Le plus important dans cette convention, c'est que, pour la première fois à l'Université du Manitoba, elle donne une base légale à un partage véritable de l'autorité. L'UMFA a réussi à négocier une entente globale grâce à laquelle la plupart des conditions de travail des professeurs sont régies par un contrat légal qui ne peut être modifié unilatéralement par le Président ou le Bureau des gouverneurs.

Cette convention établit des procédures de règlement des griefs et d'arbitrage exécutoire. Le droit de grief ne se limite pas exclusivement à ce que contient explicitement la convention mais porte également sur les cas de "traitement injuste", c'est-à-dire les décisions de l'administration relatives aux conditions d'emploi non couvertes par la convention et qui défavorisent un membre de l'unité de négociation.

Elle permet de résoudre les cas de traitement injuste éventuels ainsi que les griefs au niveau du chef du département ou et du doyen. Si aucune solution acceptable ne peut être trouvée à ce premier niveau, deux autres paliers officiels internes de règlement de griefs sont prévus. Si, enfin, il n'est pas possible de résoudre le conflit au niveau interne, il est prévu que le conflit peut être soumis à une décision arbitrale exécutoire. Dans le cas d'un traitement injuste qui sort du cadre de la convention collective et pour lequel il n'a pas été possible de trouver une solution, l'employé peut demander à une commission d'enquête d'étudier son dossier.

La décision arbitrale sera prise en général par l'un des membres d'un comité d'au moins cinq personnes qui n'appartiennent pas à à l'université en cause et qui sont acceptées d'un commun accord par les deux parties. Dans les cas de non-renouvellement de contrat, de refus d'accorder la permanence de l'emploi, de promotion ou de congédiement, ce comité peut n'être composé que de trois personnes.

La convention décrit en détail les droits, les devoirs et les responsabilités des professeurs au sein de la communauté universitaire. Elle précise la façon dont les professeurs établissent un comité de la permanence de l'emploi et stipule que les recommandations en vue de la permanence de l'emploi doivent se fonder sur l'évaluation des qualités universitaires du professeur par ses pairs. Ces qualités sont similaires à celles dont il faut tenir compte lorsqu'on accorde des augmentations de salaire au mérite.

Une fois que ces procédures ont été acceptées, le chef du département doit les communiquer par écrit à tous les membres du département et ensuite elles seront utilisées pour l'attribution des augmentations de salaire au mérite.
au mérite.

Les augmentations au mérite seront attribuées en fonction de critères comme l'enseignement, les services rendus, les travaux de recherche, les travaux créateurs ainsi que la compétence.

Les membres de l'UMFA ont ratifié cette convention par 441 voix contre 25.

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Carleton

La convention signée par Carleton consacre les droits des professeurs membres et, selon le professeur Jill Vickers, négociateur en chef pour la CUASA (Carleton University Academic Staff Association), "elle répond aux inquiétudes des membres en ce qui concerne les restrictions budgétaires et la gouverne de l'université, motifs qui étaient à la base de notre demande d'accréditation."

Les articles relatifs aux restrictions budgétaires sont probablement les plus importants et les plus innovateurs du contrat. Avant toute décision de compression budgétaire et toute mise à pied, le Bureau des gouverneurs doit instituer une Commission financière composée de trois personnes choisies en consultation avec la CUASA sur une liste de noms acceptés par les deux parties. La Commission enverra ses recommandations au Bureau sous forme de rapport. La convention précise ensuite que le Bureau des gouverneurs "ne décrétera pas une situation de difficultés financières ou/et ne fera aucune mise à pied d'un ou de plusieurs membres de l'unité de négociation à moins que sa décision ne soit basée sur des raisons financières raisonnables et seulement après qu'une politique rigoureuse d'économies n'ait été imposée à tous les secteurs de l'université." Il est possible de contester la validité des raisons invoquées au moyen des procédures de règlement des griefs et d'arbitrage prévues dans le contrat.

Gel du recrutement

La convention précise que le Bureau des gouverneurs doit geler le recrutement dès qu'il prend des mesures de restrictions budgétaires.

Le contrat inclut ensuite les procédures déjà adoptées par le Sénat mais non par le Bureau des gouverneurs en ce qui concerne la détermination des priorités universitaires, la répartition des coupures par faculté et les méthodes de sélection des individus devant être mis à pied dans chaque département.

Au terme de cette procédure, les personnes mises à pied ont droit à une compensation qui peut prendre la forme d'un préavis de 15 mois ou de 12 mois de salaire au lieu d'un préavis avec, en plus, un mois de salaire par année de service à Carleton jusqu'à concurrence de 12 années de service.

L'employé qui bénéficiait de la permanence de l'emploi au moment de la mise à pied a, pendant trois ans, le droit de premier refus pour tout et chaque poste vacant dans son domaine et dans tout domaine où il est compétent. Tout autre employé aura le droit de premier refus pendant un an. D'autre part, le dossier de tous les employés mis à pied doit être automatiquement repris à chaque fois qu'un poste devient vacant dans leur domaine au cours des quatre années qui suivent la mise à pied.

Le contrat prévoit plusieurs paliers d'appel dans le cas d'une décision de refus de la permanence de l'emploi.

Il est possible de présenter un grief sur une décision relative à la permanence de l'emploi devant un comité de professeurs dont le jugement est alors final. On peut également invoquer des défauts de procédure au sein du comité de la permanence de l'emploi ou faire appel de la procédure du comité d'appel grâce à la procédure de règlement des griefs et d'arbitrage décrite précédemment. Ces procédures ont également été mises en place pour permettre de régler les cas de non-renouvellement de contrat à titre d'essai.

La convention comporte des articles interdisant toute discrimination en matière de nomination, de promotion, d'augmentations de salaire au mérite et de permanence de l'emploi pour des motifs de parenté. Elle contient des articles sur la liberté universitaire, le droit d'auteur, les brevets, les fonds de voyage, les congés sabbatiques et autres, les situations de crise, les congédiements, le droit d'association, le maintien des anciennes pratiques et quantité d'autres questions. Elle prévoit également l'application de la formule Rand en ce qui concerne la perception des cotisations de l'association.

Un autre article important de cette convention porte sur la création par l'université d'un "Fonds spécial pour les anomalies et les injustices salariales des femmes" de $100,000 destiné à corriger les anomalies qui se présentent dans les salaires, y compris les injustices dans le salaire des femmes professeurs et bibliothécaires qui ne touchent pas le même traitement que leurs pairs masculins. Ce fonds sera administré par un Comité.

L'entente salariale (avec effet rétroactif au 1er avril 1975) prévoit, pour chaque membre de l'unité de négociation employé par l'université au 1er avril, une augmentation de salaire de 3% du salaire de base à compter du 1er avril ainsi qu'une augmentation du salaire de base de tous les membres de l'unité d'un montant de $1,600 par année.

Au cours de l'année financière 1975-76, les salaires de base des membres de l'unité de négociation seront donc de $23,400 pour un professeur titulaire de $18,300 pour un professeur agrégé, de $14,000 pour un professeur adjoint et de $11,000 pour un chargé de cours ou un bibliothécaire professionnel.

Augmentation au mérite

En plus des augmentations de salaire au mérite accordées en fonction de l'échelle de salaire, la convention prévoit une augmentation d'au moins 1% du salaire de tous les membres de l'unité de négociation à moins qu'elle ne soit refusée pour de bonnes raisons. A cette fin, l'université doit créer un fonds spécial dont le montant sera équivalent à 1.2 fois les augmentations de chaque membre de l'unité de négociation.

L'attribution des augmentations au mérite sera déterminée par les professeurs du département réunis

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en comité et sur recommandation au chef du département. Si le comité et le chef du département ne peuvent parvenir à un accord, les propositions des deux parties doivent être présentées au doyen qui peut accepter l'une ou l'autre proposition ou renvoyer la question au comité avec ses propres recommandations.

Salaires

Dans le domaine des salaires, la convention prévoit une augmentation de $750 à partir du 30 novembre 1975 pour tout employé qui a travaillé de façon continue. D'autre part, chaque employé recevra, à compter du 1er janvier 1976 une augmentation de salaire de 18% calculée sur la base du minimum de l'échelle de salaire qui sera en vigueur le 1er janvier 1976.

Chargé de cours	$11,000
Professeur adjoint	14,500
Professeur agrégé	18,415
Professeur titulaire	23,780
Bibliothécaire I	12,000
Bibliothécaire II	12,800
Bibliothécaire III	16,300
Bibliothécaire IV	19,000
Instructeur I	10,500
Instructeur II	12,000
Instructeur III	14,500

La convention comporte également une clause de réouverture des clauses salariales en permettant de reprendre la négociation pour la période du 1er septembre 1976 au 30 juin 1977.

L'échelle de salaire des instructeurs (chargés de cours qui assurent plus d'un cours) fait partie de la protection accordée à cette catégorie d'employés dans la convention. Le contrat prévoit des conditions d'emploi ou crée des commissions mixtes chargées d'élaborer les conditions de nomination, de renouvellement de nomination, de confirmation, de transfert et de congédiement des instructeurs, ce qui assure à ce groupe une protection dont il ne bénéficiait pas auparavant.

Bibliothécaires

La convention apporte d'importantes modifications en ce qui concerne les bibliothécaires professionnels. En plus d'établir des classes de bibliothécaires, elle précise les conditions et le mode de nomination dans les postes vacants et prévoit des dispositions de confirmation dans le poste semblables à celles relatives à la permanence de l'emploi. Le contrat prévoit également un Comité de la bibliothèque universitaire dont 50% des membres sont élus par les bibliothécaires professionnels, et qui sera chargé des questions de gouvernement de la bibliothèque, et, d'autre part, un Comité d'évaluation des pairs composé de bibliothécaires et dont le mandat est de faire des recommandations au Bibliothécaire universitaire et au Président sur les questions de nomination, de promotion, de renouvellement des nominations intérimaires et de confirmation dans le poste. Le Comité fera également des recommandations sur l'évolution dans la carrière. Toutes ces décisions sont soumises aux procédures de règlement des griefs et d'arbitrage prévues dans la convention.

D'une façon générale, toutes les autres dispositions du contrat s'appliquent aux professeurs ainsi qu'aux bibliothécaires professionnels comme c'est le cas par exemple des clauses portant sur la discrimination, la liberté universitaire, les griefs et l'arbitrage, etc. Les bibliothécaires sont également soumis au plan d'avancement dans la carrière, peuvent demander un congé sabbatique, bien que ce ne soit pas un droit comme dans le cas des professeurs, et bénéficient des mêmes avantages sociaux que les professeurs.

La convention décrit en détail le Plan d'avancement dans la carrière dont le but est de reconnaître et d'évaluer annuellement l'évolution académique et professionnelle de l'employé ainsi que son mérite en fonction de ses résultats dans le cadre des diverses fonctions exercées au cours des douze mois précédents.

Griefs et arbitrage

Les procédures de règlement des griefs et d'arbitrage de la convention s'appliquent au redressement de griefs formulés dans le cadre de n'importe quel article de la convention sauf lorsque des procédures existantes de règlement des griefs ou d'arbitrage ont été ajoutées comme dans les cas de congédiement. Les décisions de non-renouvellement des contrats à titre d'essai et de permanence de l'emploi ne constituent plus des recommandations; la décision du comité universitaire d'appel est finale et exécutoire sauf si l'individu prétend qu'il y a atteinte à la liberté universitaire, discrimination ou défaut d'appliquer la procédure, auquel cas il peut se prévaloir des procédures de règlement des griefs et d'arbitrage prévues dans le contrat.

Si le comité des griefs ne parvient pas à régler le conflit, l'Association peut donner avis de son intention d'avoir recours à l'arbitrage. Dans les conflits portant sur la liberté universitaire, le fait que l'Association décide de ne pas avoir recours à l'arbitrage n'empêche pas l'individu concerné de demander à l'ACPU de le conseiller et, sur la foi des conseils reçus, de demander l'arbitrage en vertu de la convention.

La convention contient également des articles sur le caractère confidentiel et l'accès aux dossiers du personnel. Aucun document anonyme ne peut être conservé par l'université sur tel ou tel employé. Si l'université décide de conserver un document de cette nature dans le dossier de l'employé, elle ne peut cependant pas l'utiliser dans quelque procédure que ce soit où l'employé se trouve impliqué. Le fait d'utiliser ce document serait suffisant en soi pour invalider toute la procédure.

Anti-discrimination

La convention définit la notion de liberté universitaire, dont toute violation est soumise aux procédures de règlement des griefs et d'arbitrage. Elle précise également qu'il ne saurait s'exercer de discrimination pour des raisons de race, de croyance religieuse, de couleur, d'origine nationale, de croyance ou d'affiliation politique ou religieuse, de sexe, d'orientation sexuelle ou de statut marital. Il s'agit ici de la première convention collective universitaire qui accorde une protection légale aux homosexuels. C'est d'autant plus important que l'Université de la Saskatchewan vient de mettre un terme au contrat d'un homosexuel et que la législation des droits de l'homme ne procure en général pas cette protection. La convention interdit également toute discrimination en raison des liens de parenté, position que toutes les universités canadiennes n'acceptent pas. Des dispositions particulières sont prévues dans la convention pour que l'employeur puisse corriger les anomalies salariales dans le cas de la femme professeur et ces modifications ne seront pas touchées par l'application éventuelle de la politique de contrôle des salaires du gouvernement fédéral. Les droits et les responsabilités de tout le personnel académique sont également précisés dans la convention.

La convention contient des articles sur le droit d'auteur et les brevets.

Elle prévoit toute une gamme de congés dont le congé pour des raisons politiques, le congé pour des raisons humanitaires et le congé de maternité (dans les mêmes conditions qu'avant juillet 1975, ce qui veut dire que le personnel académique bénéficie de son plein salaire pendant son congé). Le congé sabbatique à Carleton constituait déjà un droit légal après six ans de travail, contrairement à la plupart des autres universités où il faut d'habitude en faire la demande. La convention maintient ce droit légal avec un traitement de 60% (davantage pour ceux qui ont plus d'années à leur crédit) mais, plus important encore, permet à l'employé d'en faire la demande au bout de cinq ans à la discrétion de l'université et crée un comité chargé d'étudier la possibilité d'accorder le congé sabbatique au bout de cinq ans.

Les membres du CUASA ont ratifié cette convention en novembre par 92% des voix.

AAUP ... *cont'd from p. 9*

Trustees of Bloomfield College, acting on the recommendation of the College administration, voted to abolish the longstanding system of faculty tenure at the College, to place the entire faculty on terminal appointments for the 1973-74 academic year, and to strip 13 of the faculty members, 11 of whom were tenured, of all their responsibilities for the 1973-74 academic year.

Moving immediately to the aid of the beleaguered faculty, the AAUP condemned the action, describing it as an unprecedented and wholly unwarranted attempt to abolish existing tenure and of vital concern to the entire academic profession.

In late July, 1973, the AAUP chapter and individual faculty members at Bloomfield, financed by the national AAUP, entered legal action in the Superior Court of New Jersey against the President and the Board of Trustees, charging them with having breached the contract between the College and its faculty members.

Bloomfield College apparently will not appeal the Appellate Court's decision.

After discussions between representatives of the AAUP and the College did not lead to an alteration of the Board's June 21 action, the General Secretary of the AAUP announced the appointment of an *ad hoc* committee to investigate the issues of academic freedom and tenure raised by the action. The report of that investigating committee, chaired by David Fellman, Vilas Professor of Political Science at the University of Wisconsin, concluded that the action of June 21 "is an unconscionable repudiation of basic principles of academic freedom and tenure to which the overwhelming weight of opinion and practice in American colleges and universities is firmly committed; it merits condemnation in the strongest terms." Based on the committee's published report, delegates to the Association's Annual Meeting in May, 1974 censured the Bloomfield College administration.

Reprinted from **Academe,** *(Vol. 9, No. 4) the AAUP Newsmagazine edited by James Trulove.*

YORK UNIVERSITY, TORONTO

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The Department of Psychology, Faculty of Arts, plans to make an appointment in Clinical-Counselling Psychology, with a cross-appointment in our Counselling and Development Centre, beginning July 1, 1976.

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Board... *cont'd from p. 14*

with FAPUQ since the May Board meeting. He said, questions of dues and other financial arrangements remain to be worked out between the two organizations. He stressed the importance of bringing a francophone presence back into CAUT. Board then approved a motion inviting FAPUQ observes to attend committee meetings pending final resolution of negotiations.

Canadianization

Professor Savage reported on a meeting with Immigration Department officials concerning their announced intention to work under regulations which would oblige an employer to give preference to qualified Canadians over non-Canadians. The department will develop a review mechanism to ensure compliance with these directives before granting landed immigrant status to university appointees from abroad. (An account of these regulations will appear in a future issue of the **Bulletin.**

The Board then heard a report on objections by the faculty associations at Toronto and Calgary to the Guidelines on Canadianization passed at the May Council. Objections from the University of Toronto association centred on what was seen as a dangerous intrusion on the traditional notions of academic freedom, and they requested that sections of the guidelines dealing with the appointment, reviewing process be repealed.

Apprehensions of a similar nature about the review mechanism were expressed by the Calgary association, and it was agreed that the Executive would review the guidelines.

University Financing

Informing the Board that the federal-provincial conference on the Fiscal Transfer Arrangements Act will not take place until April, Professor Savage proposed a mass lobby of federal Liberals at the March Board meeting. He said he has had favourable response from Liberal M.P.s to a meeting between the Liberal party caucus and CAUT representatives.

Professor Savage then reported that CAUT is investigating the possibility of pooling resources with other interested organizations to lobby the government on the question of research funding.

Appointments

The Board approved the appointment of Victor Sim to the post of Acting Executive Secretary during the absence of Donald Savage in 1976-77.

William Zwerman (Sociology, Calgary) was elected to replace George Wybouw on the Executive, while Edgar Léger (Administration, Moncton) will replace him on the Board.

Michael Brian (English, Concordia) was elected to replace George Just as a Board representative from Quebec.

On the recommendation of the Executive, the Board approved the creation of a Standing Committee on Librarians, composed of Lilian MacPherson (Alberta), Calvin D. Evans (Guelph), Val McDougall (Carleton), Ken Pryke (Windsor) and Rita Craven (Manitoba).

AVIS

L'ACPU

désire rappeler à tous les employés des associations locales et provinciales qu'ils peuvent participer au régime des bénéfices sociaux de l'ACPU (sauf le régime de pension, en attendant sa révision) avec l'approbation de leur Exécutif. Nous avons fait parvenir toute l'information aux présidents des associations locales et provinciales. Pour de plus amples renseignements, écrivez à Mme Ida Townsend, secrétariat de l'ACPU, 66 Lisgar, Ottawa, Ontario, K2P 0C1.

BOOKS LIVRES

Higher Education A Discipline in Limbo

Higher Education as a Field of Study: The Emergence of a Profession. Paul L. Dressel and Lewis B. Mayhew. San Francisco: Jossey-Bass, 1974. Pp. 214.

Thirty years ago, when I looked for a university in which to study Higher Education for a doctorate, the choice seemed to be among the University of Chicago, Teachers College of Columbia University, and New York University. There are now more than sixty such doctoral programs in the United States, enrolling about 4,000 students. It is on their evaluation of these programs that Dressel and Mayhew report.

In their survey they found a plethora of programs, many with thin curricula, catering mainly to would-be practitioners and with emphases on preparation for academic administration, student personnel administration, community college administration, financial administration, institutional research, research on higher education, planning in higher education, and teaching in higher education. Two-thirds of a sample of graduates were in administrative posts, four percent were professors of higher education. One might expect a flow of significant research from departments of higher education, but not so according to the authors. Much more worthwhile research, they observe, is being done by scholars in the basic disciplines who have turned their attention, perhaps briefly, to higher education as an object of study.

Is Higher Education a discipline or a field? they ask, and conclude: "What emerges... is an active, confused field, lacking many of the attributes of a discipline, yet demanding more disciplined effort. Its future is obscure; but if the present lines of development are strengthened and if the many perplexities are resolved, it may join the band of established specialities, such as history, sociology, and medicine, which once were in similar limbo."

Dressel and Mayhew explore ways in which scholars in the basic disciplines such as history, philosophy, sociology, psychology, economics and political science might be involved in teaching as well as research in the field, but discover many difficulties. Such scholars tend to prefer their own subject departments where their career lines are clear and they feel secure, and attempts to set up interdisciplinary units which would bring together staff from relevant disciplines seldom succeed.

Dressel, who is Assistant Provost for Institutional Research at Michigan State University, and Mayhew, who is a Professor of Education at Stanford, undertook the study with honest doubt about the desirability of continuing programs leading to degrees in Higher Education. In spite of their skepticism, they decide that something of the sort is needed and propose two main models: (1) half a dozen centres or institutes of Advanced study and research in higher education of national or international scope, training small numbers of outstanding doctoral candidates, and (2) a much larger number of centres, with local or regional scope, training practitioners to serve in colleges and universities, and government agencies, in their own areas.

The kind of program under scrutiny has been common in the United States for many years. Recently there have been similar developments, though on a much more limited scale, in Australia, Britain, Japan and Canada. In 1964, my colleague Robin Harris was the first to be appointed professor of higher education anywhere in Canada. The program of graduate studies provided by the Higher Education Group within the Department of Educational Theory (OISE) of the University of Toronto is one of five in Canadian universities. The other four are at UBC, Calgary, Alberta and Montréal; UBC having a Department of Higher Education in its Faculty of Education, the other three offering specialization in Higher Education within the Department of Educational Administration.

The authors of this book are without doubt among the leaders in the study of higher education in the United States. They know what they are about, and their evaluation of the situation seems to me to be sound — realistic, critical, yet hopeful. Our own experience has led us to appreciate many of their observations and judgments.

My chief criticisms of the book are that it is repetitive, and thus longer than necessary, and it pays less attention than the title suggests it should to the study of higher education in settings other than university departments of higher education. In both the United States and Canada (and elsewhere too) these other media — government agencies, voluntary associations, and commissions of inquiry, for example — are much more productive.

Edward Sheffield

The Joy of "M.B.O."

Innovative College Management. Lahti, Robert. San Francisco. Jossey-Bass, 1975.

As the quest for the public dollar becomes more frantic, educational institutions are hearing more and more the call for "accountability". The public and the politicians are demanding to know what is being done with their monies. Because most of those clamouring for information are in the business and industrial sectors of the economy, their demands are phrased in terms of "products" and "results".

The response of most educators has been that it is impossible to measure the results of the learning process. They have stated that the need for educated citizens is self-evident and urged the public to rely on the expertise of the educators to insure that the community's needs will be met. However, the youngest member of the educational family, the community college, by the very fact of its ideology, has felt constrained to respond with more detail than the universities and the public school system.

The community college is based on the premise that it can and should serve the community and be responsive to the community's needs. Colleges, by definition, have differing curricula, differing physical plant, and differing teaching styles as a result of responses to the pressures of the various communities in which they are situated. As a result of this commitment to responsiveness in terms of services offered, the colleges find it very difficult to deny response in the area of financial accountability.

College administrations have been forced as a result to search for methods by which to measure their services. Robert Lahti is a college principal from Illinois. The book, **Innovative College Mangement,** is the result of his search for an appropriate way to measure his institution's effectiveness.

Lahti's thesis is that post-secondary institutions suffer from a lack of effective management because those who fill college administrative offices are untrained in management techniques. He contends that presidents and deans are selected for their academic excellence and teaching competence and only secondarily for their administrative ability. Further, Lahti suggests the even those college administrators with some decision — making potential are ineffective because they do not know where institutions are going.

To combat this problem, Lahti suggests systems approach known as "Management By Objectives" (M.B.O.). This involves relatively long range planning and the establishing of objectives that will ensure the realization of the plan. "M.B.O.", as Lahti outlines it, requires everyone from the Board to the lower echelons of middle-management to establish their goals and the means by which they will attain them. At regular periods, superiors meet with subordinates to determine how many of the goals have been reached. Those who consistently fail to achieve are judged to be ineffective and are encouraged to change their role in the institutions.

The joy of "M.B.O." according to Lahti, is that it is very easy to determine where the institution is going, how it is getting there and who is measuring up to their "effectiveness" rating. In order to demonstrate his point, he includes the implementation procedures used at his own institution. By doing so, Lahti illustrates two things: 1. how he might have made the book more useful, and 2. the major weakness in M.B.O.".

The first 116 pages of the book are devoted

cont'd on page 20

California: An Educational Role Model?

Public Higher Education in California. Neil J. Smelser and Gabriel Almond (Eds.). Berkeley, University of California Press, 1974. 312 p.

For better or for worse, trends which have taken root in California have often spread rapidly to the rest of the continent and beyond. In higher education California has been the pacesetter in a wide variety of ways, only the most obvious of which was the student rebellion of the Sixties. The ideology of the multiversity, indeed the term itself, is identified with former University of California President Clark Kerr. Perhaps equally important, the junior or community college movement and the open admissions thrust derived in large part from California's concern for egalitarian education. For faculty, California led the way in the publish or perish syndrome, raiding of academic stars, increase in research funds, salary inflation, and subsequent budgetary cutbacks. The entire cycle of growth, prosperity, and recession of universities worked itself out first in California.

Because of California's preeminence in North American higher education any study of that system has relevance for the rest of us. We have studies aplenty of the student rebellion, but precious little on the institutional setting in which it took place. In the authors attempt to examine the three tiers of California higher education (the university, the state colleges, and the community colleges), the multitude of campuses and the central planning authorities as an interrelated system this book represents a good beginning for the type of analysis that is needed.

The core of the book is Neil Smelser's analysis "Growth, Structural Change, and Conflict in California Public Higher Education, 1950-1970", which constitutes about one-half of the book. The remaining articles are responses to Smelser's study which were delivered at a 1972 conference at the Center for Advanced Study in the Behavioral Sciences in Palo Alto.

Simply stated, Smelser's thesis is that "rapid growth made that system especially vulnerable to conflict". (p. 10) He lays much of the blame at the feet of the 1960 Master Plan. It rigidly fixed the three tier system and decided that campus enrollment ceilings were qualitative considerations of little merit. The plan thereby limited the responses which the system could make to expanding enrollment to increase in scale, to the creation of new campuses, and to shifts in functional emphasis. The most important shifts in the university tier were the emphasis on research and graduate teaching, especially in the sciences; decreased faculty contact with under-graduates; and the growth of teaching assistants. The Master Plan encouraged the state colleges to expand in size and to aspire to some functions theretofore monopolized by the universities, but it also established sharp limitations on the colleges' access to research and graduate programmes. This left the colleges without a clear definition of purpose. (As a result, faculty in the college tier expressed far greater dissatisfaction than those in either the universities or in the community colleges.)

Smelser thus pictures a system locked into rigid structures which made it incapable of responding effectively to conflicts created by rapid growth. The shifts in functional emphasis only created a wide variety of second-class citizens who felt a sense of relative deprivation — the state colleges and their faculty in general, the humanities in every tier, the university teaching assistants, and undergraduates in the university tier. Finally, the rigidity of the framework prevented effective decentralization of authority, and when the central state authorities did intervene in local campus questions it "raised questions about the entire authority system". (p. 132)

The responses to Smelser are a potpouri of opinions, most of which are rather clichéd. John Vasconcellos and Patrick Callan trot out the rather dated New Left argument that the universities are the arena for conflict between the old cultural ethic and the new youth consciousness, while Kenneth Thimann offers the even more tiresome claim that because science departments contribute greatly to the economy the state colleges should turn themselves into technical and vocational training schools. T. R. McConnell presses for a stronger coordinating board modeled on the British University Grants Commission, while O. Meredith Wilson urges a cautious view toward any central planning. In varing ways Henry Nash Smith, Roy Harvey Pearce and Rosemary Parks make valid but predictable plugs for the humanities. Harvey Brooks suggests that part of the furstration of the humanities derives from the styles of graduate supervision, the length of time from B.A. to PhD., and the age at which they gain professional acceptance. In a rather more detailed technical article F.E. Balderston raises serious problems with various "learn, earn, reimburse" financing proposals, urges a return to California's free tuition, and points out the advantages of formula financing. In an epilogue Talcott Parsons spins off a theoretical model for explaining and for rejecting the discontent of the New Left students which is woven from a totally factuous historical analogy and an apparent misreading of Smelser.

Because the book deals with problems created by growth its relevance to the Seventies is less than we might wish it to be. It is, nevertheless, a good reminder that Canadian education systems should be wary of copying California models as Canadian city planners would be of using California as a model for their transportation system. More specifically, it should remind us of the dangers of centralized planning and control, of functionally similar tiered systems, and of over emphasis on graduate training and research.

William E. Akin

RECEIVED

Prisoners of Conscience in the USSR: Their Treatment and Conditions. Amnesty International Publications, London England. 1975. $2.00 Softcover, 148 pages.

The title of this book speaks for itself. In eight chapters it works through a step-by-step description of the lives of Soviet political prisoners, and the laws by which they are deprived of their civil rights. Sample chapter headings include: Soviet Corrective Labour Legislation, Maintenance of Prisoners, Reform of Prisoners, Relationship Between Prisoners and Administration and Compulsory Detention in Psychiatric Hospitals.

Index on Censorship. Autumn 1975. Writers and Scholars International Ltd. London, England. (Distributed to bookstores in Canada by Random House). Single copy $2.95.

This journal covers a wide range of subjects which might be loosely categorized under the theme of political repression. Contributors of many nationalities cover the subject of repression from many angles — ranging from Leo Kuper's discussion of a case of self-censorship on the part of a British publisher, through the effects of censorship on the literary output of Rumania, to Fred Morris' account of his imprisonment and interrogation (read torture) in Brazil. There are even fifteen sonnets paying tribute to Prague, the native city of leading Czech poet Jaroslav Seifert, banned in his own country.

Awards for Commonwealth University Staff 1976-78. Published by the Association of Commonwealth Universities. London, England. Canada $7.00. Third Edition.

As part of its programme of facilitating contact and cooperation between its member universities throughout the Commonwealth, the Association of Commonwealth Universities publishes this handbook. It contains information about some 620 awards of various kinds and appears to have established itself as the standard source of basic information on fellowships, visiting professorships, grants, etc., open to those university staff in a Commonwealth country wishing to carry out research, make study visits or teach for a while at a university in another Commonwealth country.

"Demystification" Confuses

Sociology and the Demystification of the Modern World. John Rex London: Routledge and Kegan Paul, 1974.

The positive purpose of Professor Rex's book is to establish the Weberian legacy of comparative, ideal-type analysis as the best means for enabling the sociologist to play his proper social role as non-ideological demystifier of social structures. To accomplish this purpose, the author combines polemical debate against other methodological viewpoints with a general exposition and substantive presentation of his preferred position.

The book begins aggressively with a brisk, no-nonsense review of obscurantist writings in sociology based upon the premise that the task of demystification must begin with sociological language itself. So we find Parsons (of course!), Schutz, Garfinkel, Levi-Strauss, Althusser and Habermas all brought to task in a twelve page review. Garfinkel, in particular, is the object of some hostile comment. A troublesome question in reading this section is that of deciding who Rex is addressing. On p. 10 he addresses the intelligent layman, confused and disappointed by the obscurity of sociological jargon. It is doubtful, however, whether the layman would know enough about Parsons, Garfinkel etc. to treat a twelve page commentary on their work as a rational discourse. If so, this could hardly be counted as an exercise in demystification. It seems more likely that the intended reader is not the confused layman but the concerned sociologist (i.e. those who share Rex's irritation about the way things are going in the profession), in which case much of the book must be read as a prescriptive sermon to colleagues in the tradition of Mills and Sorokin.

A more serious objection to the section, especially when read in conjunction with the descriptive account of modern societies which follows, is Rex's uncritical assumption of the adequacy of plain prose to demystify social structures. It might be suggested, for example, that Rex's own practice of using common-sense language to make social structures available for showing and telling actually confirms their reification as things. His enterprise would then display the paradox of reifying social structures in order to demystify them. Perhaps Garfinkel is less "strange" than Rex imagines.

The next phase of the argument is a general exposition of Rex's neo-Weberian position. Essentially, it consists of using "a systematically developed set of ideal types, in terms of which the recurrent bits of historical social structures may be analyzed." Through ideal type analysis, Rex hopes to avoid what he sees as common excesses in sociology: the use of quantification as a substitute for interpretation (e.g. path analysis), the phenomenological-ethnomethodological abandonment of social structures, and the temptation to abandon quantitative data in favour of an exclusive concern with members' meanings. Weber's approach is invoked not only as a means to avoid these excesses but also to safeguard the analyst against premature moral commitment either to the status quo or to messianic agencies and utopian constructs of the good society. Since the general exposition offers little in the way of specific guidance, the persuasiveness of Rex's case rests upon his practical demonstration of the art of structural analysis, provided through an ideal typical overview of mixed capitalist (first world), centrally planned (second world) and post-colonial (third world) societies. Overall, the result is rather disappointing.

None of the structural portraits offers much in the way of new insight, certainly there is no sense of demystification. The account of capitalist society actually generates more mystery than it dissolves due to an odd divorce between the discussion of economic and political structures. The former is conducted in the language of class conflict, stressing the inevitability of structural conflict in "core" institution and its inexorable spread to others. The latter relies on mass society theory and stresses the ease with which the "capitalist order" resists change and engineers consent, to the extent that the only hope of change is massive sociological enlightenment spread through the mass media. It is really difficult to see how the same society can generate so much conflict and so much consent at the same time, or to see how the chief means of engineering consent can become the agency of radical enlightenment. The structural analysis of the third world is more consistent and interesting but that of the second world is very thin and unsatisfying. The total effect of Rex's high speed, concentrated review of the modern world is rather like reading a selection of sociologically informed editorials from a quality newspaper. It is informative but hardly lives up to the billing given in the preceding sections.

After his excursion into descriptive analysis, Rex turns in the final section to moralistic commentary on contemporary society. This contains a free-wheeling review of events signifying moral disintegration and barbarism in capitalist and communist societies and some instruction on the proper role of the sociologist in our "collapsing civilization". Basically, this requires a stance of moral relativism, preserved through actual or vicarious displacement from ones own culture, and a steadfast refusal to become ideologically committed. In the face of Rex's facile, self-indulgent moralizing about the evils or capitalist-bureaucratic society, it is difficult to believe that he has lived up to his own prescription.

If this book had appeared ten years ago, it might have had some value as an iconoclastic outburst. By now, however, most sociologists must be tired of being scolded and seek exemplary work rather than castigation. They will not, I think, find it here.

Bryan S. Green

M.B.O. *cont'd from p. 18.*

to a "theoretical" analysis of administrative technique and "M.B.O." in particular. Lahti discourses in a very confused and repetive fashion on the subject of planning and institutional goals, on how to motivate Boards and faculty and how to judge what has been done. In an apparent effort to appear more "theoretical", Lahti divorces himself entirely from the institutional setting and talks about workers, management and the market. (At least he does not go so far as to talk about product.) Only when he begins to talk about his own experience does the book have some clarity and potential value. It is a shame that Lahti felt impelled to decorate what could have been a useful description of "M.B.O." in practice with a frustating and confused description of "M.B.O." in theory.

However, what is shown in the discussion of implementation procedures is just how bad "M.B.O." could be for an educational institution. Because 'effectiveness' is judged on the basis of objectiveness, goals tend to be very specific as this example from the Developmental Objectiveness of the Vice President of Academic Affairs shows;

Evening and continuing Education Services will expand... This objective will be considered when:

1. An increase of at least 10 percent has been achieved...
2. At least thirty industrial and business seminars and workshops are successfully completed...[1]

Although the administration of an institution which adopts "M.B.O." might feel that they are 'innovative', it is obvious that within a short time they will be administering an institution with conventional goals and routine objectives. No one in the institution will be innovating in the real sense of the word because there will be no certainty that a creative idea could have objectives developed which would result in an "effective" conclusion. Management By Objectives could soon result in Mediocrity By Order.

Sonja Sanguinetti

1. Lahti, Robert, Innovative College Management, San Francisco, Jossey Boss, 1975, p. 119.

"Timeless Struggle Between Reason and Unreason"

Tradition and Reform in Education by Stephen Tonsor (La Salle, Illinois: Open Court Publishing Company, 1974), pp. 250.
New Essays in Philosophy of Education by Glenn Langford and D.J. O'Connor (eds.) (London, Routledge & Kegan Paul, 1973), pp. 226.

Though these books are very different in style and represent quite different approaches to educational theory, reading them together is, in some ways, instructive. Tonsor writes as a social critic who, through a series of "Images of Society" in Part I - "the walled city", "the ruined garden" etc. - portrays the timeless struggle between the forces of reason and unreason. This conflict provides the underlying motif for the majority of subsequent essays. The author presents himself as a staunch champion of reason and warns that the central citadel of rationality - the university - is crumbling. He notes, for example, an increasing unwillingness to argue for value judgments, and is dismayed by our apparent readiness to describe a closed-minded exchange of ideologies as a "discussion". He correctly, I believe, identifies open-mindedness as a necessary condition of educational institutions, and deserves credit for being able and willing to draw unpopular distinctions such as that between the honest publication of research findings and the abuses to which those findings might be put. His approach is interdisciplinary and draws upon psychology, history, sociology, philosophy and literature; it is then, understandably, difficult for him to meet the standards immanent in such diverse fields.

Thus, my major complaint is that Tonsor fails to satisfy the very standards of rational inquiry which he has proclaimed, and I will illustrate this failure with respect to philosophical considerations. He asserts that teaching is the primary function of the university, but the requisite supporting argument is absent. We learn several times that the university may degenerate into a gigantic community college, but the conceptual distinction at work here is never articulated. He flirts with certain comparisons eg. education and industry, without showing how limited and potentially disastrous they are. Again, "suspended judgment" is in one place condemned as a cult, and elsewhere held to be an essential attribute of scholarship. Possibly this apparent contradiction could be resolved: my point is simply that the author does not provide the resolution. In his final discussions of Christian education, and in particular, the Catholic university, he certainly falls far short of the axiom, which he cites from Lord Acton, about making a better case for the opposition. Tonsor does not even explore the possibility of a contradiction in the very idea of a Catholic university, nor between such an institution and his own earlier concept of the university as a plurality of voices. In brief, he does not write with the care and precision which is vital if educational theory is to meet the sort of standards which he has himself correctly identified as the ideal.

New Essays in the Philosophy of Education, as the title suggests, illustrates the contribution which *one* discipline can make to the discussion of educational issues. It is a further indication of the growing rapprochement between educational philosophers and those who work in other areas of philosophical inquiry. The level of argumentation is generally higher in these essays than in the Tonsor book, but on the other hand there is a certain staleness about some of the topics compared to the issues which Tonsor raises. For example, Patricia Smart's essay on indoctrination adds precious little to the already voluminous literature on this topic. The opening essay by Langford is yet another piece on the concept of education, which presents the view that to be educated is to learn to be a person: how we are to describe those who have been *miseducated* is not made clear. It is not, of course, just a topic in itself which makes for freshness, but also its presentation, for R. M. Hare takes on the oldest topic in philosophy of education, moral education, and produces the best essay in the book. His "Language and Moral education", with characteristic lucidity, provides an account of the relevance of philosophy, and in particular of ethics, to education interspersed with acute comments on popular and influential misunderstandings. It manages to be clear to non-philosophers and of interest to the professional. Kurt Baier's paper on "Moral autonomy", though more technical, is also worthy of study by all involved in educational theory, for he provides a careful analysis of a concept which is widely employed in psychology and sociology of education and which, really lacks a unifying theme, and the divisions in the book are quite arbitrary. It contains a few notable papers, but does not constitute an exciting contribution to the growing literature in philosophy of education.

William Hare

About our reviewers ... Bryan S. Green is a sociologist from York University ... **Sonja Sanguinetti** teaches political science at Capilano College in B.C. ... **William Akin** teaches English at Concordia (Loyola) ... **Edward Sheffield** is Chairman of the Higher Education Group at the University of Toronto ... **William Hare** teaches education and philosophy at Dalhousie...

Athabasca University
Edmonton, Alberta

Invites nominations and applications
for the position of

President

Athabasca University is an open university established to develop, produce, and deliver undergraduate arts and sciences programs for home-based study by adult students. Its programs include interdisciplinary and career studies of an innovative nature.

Athabasca University is a new member of the Alberta public, post-secondary educational system, and is sponsored and supported by the Department of Advanced Education and Manpower.

The President of Athabasca University must be able to provide direct academic and administrative leadership as well as to assume the more traditional presidential responsibilities.

The Governing Authority invites applications and nominations for the position of President. Letters of application including detailed résumés and letters of nominations including brief biographical notes on recommended candidates will be received until March 1, 1976.

L.I. Dawson,
Executive Secretary to the Governing Authority,
Athabasca University,
14515-122 Avenue,
Edmonton, Alberta, Canada. T5L 2W4

HAVE YOU RECEIVED THIS INFORMATION / AVEZ-VOUS REÇU CETTE INFORMATION?

This information has been sent by the CAUT central office to your local association. Please consult your local secretary if you wish to read one of these documents. Le bureau chef de l'ACPU a envoyé ces renseignements à votre association locale. Veuillez demander à la secrétaire de votre association afin d'en obtenir une copie.

Memorandum 75:61 Note de service 75:61	**Salary Benefit - CAUT Group Plan** **Régime collectif salaire-bénéfices de l'ACPU**	November 28, 1975 28 novembre 1975	Memorandum 75:65 Note de service 75:65	**Enclosures - Econimic Benefits General** **Pièces jointes: Bénéfices économiques en général**	December 17, 1975 17 décembre 1975
Memorandum 75:63 Note de service 75:63	**Nominations to AF&T Committee** **Nominations au Comité de la liberté universitaire**	December 10, 1975 10 décembre 1975	Memorandum 75:66 Note de service 75:66	**Regulations Authorized Under the Anti-Inflation Act (Bill C-73)** **Règlements de la loi anti-inflation**	December 19, 1975 19 décembre 1975
Memorandum 75:64 Note de service 75:64	**Christmas Holidays** **Vacances de Noël**	December 17, 1975 17 décembre 1975			

VACANCIES POSTES VACANTS

ERRATUM

We regret that, due to a clerical error, an ad appeared in the December issue for an opening in Geography under the heading University of Guelph. The heading should have read University of Victoria. We apologize for any confusion this may have caused.

Late Ads

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **School of Business Administration and Commerce.** Requires faculty in the areas of: Accounting/Finance, Quantitative Methods, Organizational Behaviour, Personnel/I.R., Management, Marketing. A number of positions at any academic rank are to be filled in this rapidly growing school in a province on the treshold of significant development. Candidates should have a Ph.D. or an appropriate combination of MBA and experience. Please send application, resumé, transcription and references to: G.A. Pynn, Director, School of Business Administration and Commerce, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7.

UNIVERSITY OF BRITISH COLUMBIA. **Department of Bio-Resource Engineering. Chairman.** DUTIES: Administration, participation and development of the teaching and research programs emphasizing systems design in the bio-resource areas of agriculture, food processing, reforestation, and fisheries. EDUCATION AND EXPERIENCE: Advanced degree in Agricultural Engineering or associate biological engineering fields with appropriate academic and/or industrial experience. Ph.D. preferred. STARTING DATE: July 1, 1976 or when filled. SEND COMPLETE RESUME TO: Dr. W.D. Kitts, Chairman of Search Committee, Faculty of Agricultural Sciences, University of British Columbia, Vancouver, B.C., Canada, V6T 1W5.

CARLETON UNIVERSITY. **School of Commerce.** Positions available at assistant or associate level. Areas of interest — finance, marketing or organizational behaviour. Ph.D. or Ph.D. in progress. Term appointments available for candidates contemplating Ph.D. studies at a later date. Teaching and research. Negotiable. J.B. Waugh, Director, School of Commerce, Carleton University, OTTAWA, K1S 5B6. September 1976. Open.

UNIVERSITY OF GUELPH. ONTARIO AGRICULTURAL COLLEGE. **School of Engineering.** Applications are invited for the position of Director of the School of Engineering, Ontario Agricultural College, University of Guelph. The appointee will be an individual who is recognized for qualities of scholarship, leadership and productivity in educational, research and professional programs in engineering and related fields. The successful applicant will be responsible for the administration of, and for some participation in, the instruction, research, extension and outreach programs of the School. The School offers an accredited undergraduate program in Engineering with Majors in Agricultural Engineering, Biological Engineering, and Water Resources Engineering leading to the B.Sc. (Eng.) Degree. The School participates in the Two Year Program for the Associate Diploma in Agriculture, and offers a Certificate program in Farm Machinery Mechanics. It offers Ph.D. and M.Sc. programs, and participates in the inter-departmental groups in Biophysics and Hydrology. There are twenty-one (21) faculty positions in the School at the present time. Applications should be made to C.M. Switzer, Dean, OAC, Chairman of the Selection Committee. A detailed Curriculum Vitae should be attached. The appointment will be effective July 1, 1976. Closing date for applications is March 15, 1976.

CONCORDIA UNIVERSITY — SIR GEORGE WILLIAMS CAMPUS. **Department of English.** It is anticipated that an appointment will become available in Canadian Literature to begin June 1, 1976. Qualifications: Ph.D. or equivalent, teaching experience at undergraduate and graduate levels, a record of demonstrated scholarship. Interest in Canadian Studies an advantage but not essential. Present salary range: Assistant Professor floor $13,922. Associate Professor floor $17,959. Apply to M. Brian, Chairman, Department of English, Concordia University (Sir George Williams Campus), Montreal, Quebec, Canada.

CONCORDIA UNIVERSITY — LOYOLA CAMPUS. **Department of History.** Applications are invited for a 1 year position in American history for 1976-77, emphasis 20th century or social history. Salary and rank dependent on qualifications. Send curriculum vitae and names of referees to Dr. M. Vipond, Acting Chairman, Department of History, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec.

UNIVERSITY OF ALBERTA. **Department of Political Science.** Applications are invited for the position of visiting assistant professor for 1976-77, to teach a one-half year graduate course in research design and methods and a full year beginning introduction to political science course. Candidates should have a completed Ph.D. at the time of appointment, July 1, 1976. Salary is competitive and will be negotiated according to qualifications. Men and women are equally encouraged to apply. Applicants should submit vitae and names of at least three referees and arrange to have academic transcripts forwarded by February 15 to R.E. McKown, Chairman, Department of Political Science, University of Alberta, Edmonton, Alberta, T6G 2H4.

YORK UNIVERSITY. **Department of Political Science.** Applications are invited for the post of full professor in international relations. The appointment will begin July 1, 1976 depending on the availability of funds. The salary will be negotiable and the successful applicant will be expected to teach and conduct research. Applications should be sent to Acting Chairman, Department of Political Science, York University, Downsview, Ontario. Deadline: As soon as position is filled.

UNIVERSITY OF LETHBRIDGE. **Department of Psychology.** Applications are invited for an appointment in Clinical Psychology at the Assistant Professor level to begin July 1, 1976. It is expected that applicants will have a Ph.D. with specialization or post-doctoral experience in clinical psychology and an established research record. Duties will include research and undergraduate teaching in the areas related to clinical psychology. Salary will be commensurate with experience. Assistant Professor range is $15,495 to $20,157 (under review). Send application, vitae and names of three references to: Dr. R.H. Barnsley, Chairman, Department of Psychology, University of Lethbridge, Lethbridge, Alberta, T1K 3M4.

TRENT UNIVERSITY. **Department of Psychology.** The Department of Psychology, plans to make one or more faculty appointments, effective July 1, 1976. Applications at all levels and in all areas are welcome, but priority will be given to candidates exhibiting teaching and research competence in the following areas: Language and Cognition, Community Psychology. Exceptional Children, Learning Disabilities, and Social Psychology. Applicants must have a Ph.D. or be in the final stages of the degree program. Applications, including a curriculum vitae, all relevant experience, and the names of three referees should be sent to: Dr. Gordon Winocur, Department of Psychology, Trent University, Peterborough, Ontario, K9J 7B8.

ADMINISTRATION

UNIVERSITY OF ALBERTA. **Faculty of Science.** Invites the nominations of, or applications from candidates for the position of DEAN commencing July 1, 1976. The Faculty of Science is seeking an academic leader for the office of DEAN. The position involves overall responsibility for the administration and academic work of the Faculty. The University of Alberta has about 20,000 full-time students, and the Faculty of Science, 290 full-time academic staff. Written nominations or applications for the position, accompanied by a resumé of qualifications and experience should be forwarded before March 1, 1976 to: Dr. Myer Horowitz, Vice-President, (Academic), University of Alberta, Edmonton, Alberta T6G 2J9.

UNIVERSITY OF ALBERTA. **School of Household Economics.** Invites the nomination of, or applications from, candidates for the position of DIRECTOR commencing July 1, 1976. The School of Household Economics is seeking an academic and administrative leader for the office of Director. The position involves overall responsibility for the administration and academic work of the School which consists of 24 full-time staff members, approximately 400 undergraduate and 35 M.Sc. students. Written nominations or applications for the position, accompanied by a resumé of qualifications and experience should be forwarded to: Dr. Myer Horowitz, Vice-President (Academic), University of Alberta, Edmonton, Alberta, T6G 2J9.

UNIVERSITY OF BRITISH COLUMBIA. **Director of Housing and Food Service Operations.** Plans and directs, according to predetermined policies, the operational, financial, personnel, and administrative activities of the University's Housing and Food Service organization. Applicants should possess a foundation in business principles plus extensive successful management and administrative experience in a large organization. The University of British Columbia offers equal opportunity for employment to qualified male and female candidates. Consideration of citizenship will occur only subsequent to decisions on the quality of the applicants. Appointment date and salary are negotiable. Inquiries should be directed to: The Chairman, Housing Director Selection Committee, Office of the Dean, Faculty of Science, The University of British Columbia, Vancouver, Canada, V6T 1W5.

BROCK UNIVERSITY. **Administrative Studies.** Applications are invited for two new teaching positions. Candidates should have competence in one or more of the following areas: accounting, finance, management, marketing, organizational behaviour. A Ph.D., a Ph.D. in progress, or the equivalent (e.g. M.B.A., C.A.) is required. Salary and rank will be commensurate with qualifications and experience. An application, including a **curriculum vitae** and the names of three referees, should be submitted to: Dr. K. Kernaghan, Director, Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1.

CARLETON UNIVERSITY — ST. PATRICK'S COLLEGE. **Faculty of Arts.** Dean of the St. Patrick's College division of the Faculty of Arts. Candidates should be able to demonstrate a successful record of teaching, scholarship and administrative activities. The appointee will become the academic administrator of a college within the University offering courses in the humanities and social sciences. The college has recently been charged with responsibility for developing interdisciplinary programs. Nominations or applications should be submitted before February 15th, 1976 to Professor O. Condemine, Chairperson of the Search Committee, St. Patrick's College, Carleton University, Colonel By Drive, Ottawa, Ontario, K1S 5B6.

DALHOUSIE UNIVERSITY. **School of Public Administration.** Applications are invited for a position as assistant or associate professor, to commence July 1, 1976. Ph.D. required. Salary commensurate with qualifications and experience. Teaching will include graduate classes in the organization of Canadian Government, and either public policy or management, within the master and diploma programmes. Consideration would be given to a joint appointment with another department, preferably Political Science. Applications, with curriculum vitae and names of referees, should be sent by January 31 to Director, School of Public Administration, Dalhousie University, Halifax, Nova Scotia, B3H 4H6.

UNIVERSITY OF NEW BRUNSWICK. **School of Administration.** Applications are invited for undergraduate teaching positions as follows: (a) accounting; (b) finance; (c) market ng; (d) organizational behaviour; (e) policy; (f) quantitative methods. Qualifications required are Ph.D., Ph.D. candidates or equivalent. Duties involve undergraduate teaching and research. The rank and salary are based on the candidates qualifications and experience. Appointments effective January 1 or July 1, 1976. Director, School of Administration, University of New Brunswick, Fredericton, N.B. E3B 5A3.

UNIVERSITY OF WESTERN ONTARIO. **Secretarial and Administrative Studies.** Lecturer or Assistant Professor, depending on background and experience, contingent upon availability of funds. Academic training in the subject areas of the department (minimum BA, preferably a graduate degree) plus practical experience and a successful teaching record. Teaching in two or more areas of the department which include administrative procedures, accounting, shorthand (Pitman), communication theory, decision analysis, human relations, information systems, organizational behaviour. Commensurate with qualifications. Resume and names of three referees should be sent to Professor I.P. Suttie, Chairperson, Secretarial and Administrative Studies, The University of Western Ontario, London, Ontario, N6A 3K7. July 1, 1976. Until position filled.

YORK UNIVERSITY. **Institute for Behavioural Research. Director of the Survey Research Centre, IBR.** Applications are invited for the position of Director of the Survey Research Centre, Institute for Behavioural Research, York University. The position involves a two-thirds administrative appointment (with stipend) in the Institute, with the remaining one-third cross-appointed to a social science department in the University. The Director is responsible for the overall administrative policy and research endeavours of the Centre, a large-scale academic survey research unit that regularly conducts surveys at metropolitan, provincial and national levels of enquiry. Candidates for this position should have had teaching and research experience in one or more of the conventional social sciences sufficient to recommend their appointment at the rank of Associate Professor or Professor in a Canadian university, together with experience in the administration of large-scale social science survey projects. Salary floors for 1975-76 range from $20,000 to $25,800. Appointment: July 1, 1976. Applications and inquiries should be directed to the Director, Institute for Behavioural Research, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3.

YORK UNIVERSITY. **Institute for Behavioural Research. Director of the Methodological Research Section, IBR.** Applications are invited for the position of Director of the Methodological Research Section of the Institute for Behavioural Research, York University. The successful applicant will be cross-appointed for one third of his/her time with a social science department of York University. The Director is responsible for the routine administration of the Section's staff, regular consultation with members and clients of the Institute on problems of research design and data analysis and the initiation of programmes of methodological research. Candidates for this position should have had teaching and research experience in one or more of the conventional social sciences sufficient to recommend their appointment at the rank of Associate Professor or Professor in a Canadian university, together with experience in measurement, statistical analysis and the application of quantitative methods to substantive research questions. Salary floors for 1975-76 range from $20,000 to $25,800. Appointment: July 1, 1976. Applications and inquiries should be directed to The Director, Institute for Behavioural Research, York University, 4700 Keele Street, Downsview, Ontario. M3J 1P3.

AGRICULTURAL ECONOMICS

UNIVERSITY OF BRITISH COLUMBIA. **Department of Agricultural Economics.** Professor and Chairman. An established scholar in Agricultural Economics or a related discipline with demonstrated expertise in teaching, research and administration. To provide academic and administrative leadership to a growing Department, particularly in the area of program development within the Department and in coordination with other departments in the University. Negotiable. Dr. W.D. Kitts, Acting Dean and Chairman, Agricultural Economics Search Committee, Faculty of Agricultural Sciences, University of British Columbia, Vancouver, B.C. V6T 1W5. July 1, 1976. When filled.

UNIVERSITY OF BRITISH COLUMBIA. **Department of Agricultural Economics.** Assistant or Associate Professor. Ph.D. in Agricultural Economics or a closely related discipline; several years successful academic or appropriate related experience; training and experience in agricultural marketing and policy or agricultural trade and development would be particularly appropriate. Teach undergraduate and graduate courses, direct graduate students, maintain an active research program and contribute to continuing education programs. Dr. J.F. Richards, Acting Chairman, Department of Agricultural Economics, University of British Columbia, Vancouver, B.C. V6T 1W5. July 1, 1976. When filled.

ANTHROPOGY & SOCIOLOGY

UNIVERSITY OF ALBERTA. **Department of Anthropology.** The department invites applications for the following positions: (i) An eight month appointment to mid-Associate Professor as of September, 1976. The position is to be filled yearly by a scholar who will be expected especially to teach upper division and graduate classes in his specialization. Salary currently to $15,832. (ii) Some visiting posts for 1976/77 at the Lecturer or low Assistant level to meet replacement needs in cultural, linguistic, and archaeological anthropology. (iii) Summer Session Instructor (July 5 — August 13) for course on Anthropology and Education. Salary range for $1,761 to $2,865, plus travel. University policy is to encourage applications from both qualified men and women. Apply to Dr. C.R. Wilson, Chairman, Department of Anthropology, University of Alberta, Edmonton, Alberta, T6G 2H4.

ALGOMA UNIVERSITY COLLEGE. **Department of Sociology.** Applications are invited for three positions (two probationary; the other, one-year terminal) at the lecturer and assistant professor rank. Ph.D. preferred. Strong evidence of teaching ability required in Methods, Theory, in a variety of undergraduate courses in sociology and anthropology. Apply with resumé, transcript and three letters of reference to Dr. Donald Warkins, Chief Executive Officer, Algoma University College, Sault Ste. Marie, Ontario, before March 15, 1976. Appointment effective, July 1, 1976.

BISHOP'S UNIVERSITY. **Department of Sociology.** Associate or Assistant Professor. Ph.D. or near with Canadian teaching and research experience preferred. Quantitative analysis, social change and macro-social theory. University salary scales apply. Professor M. Lustigman, Bishop's University, Lennoxville, Quebec. Effective date of appointment July 1, 1976. Applications appreciated as soon as possible.

CONCORDIA UNIVERSITY — LOYOLA CAMPUS. **Department of Sociology.** Applications are invited for the position of Chairman in an undergraduate department of Sociology composed of eleven full-time faculty members. The appointment will be a three-year term beginning June 1, 1976. Inquiries, applications and supporting documents should be directed to Professor W.E. Akin, Chairman, Search Committee, Department of Sociology, Loyola Campus, Concordia University, 7141 Sherbrooke St. West, Montreal, Quebec.

CONCORDIA UNIVERSITY — Sir George Williams Faculty of Arts. **Sociology & Anthropology.** Applications are invited immediately from persons qualified to fill a position in Sociology, with a specialization in Urban Sociology, effective 1 June 1976 at the level of Assistant or Associate Professor. The 1975-76 salary floor for the rank of Associate Professor is $17,959. Candidates should have a doctoral degree, teaching experience, and a record of demonstrated scholarship. Applications should be sent at once to Mr. J.R. McBride, Acting Chairman, Department of Sociology & Anthropology, Room SA 100-13, Concordia University, 1455 de Maisonneuve Boulevard West, Montreal, P.Q. H3G 1M8.

CONCORDIA UNIVERSITY — Sir George Williams Faculty of Arts. **Sociology & Anthropology.** Applications are invited immediately for the position of Chairman of the Department for the period 1976-79. Candidates may be Sociologists or Anthropologists, and should have a doctoral degree, teaching and administrative experience, and a record of significant scholarship. Besides administering (with the aid of an experienced Administrative Assistant) a department of some twenty full-time faculty, duties may include teaching at the undergraduate and graduate levels and supervising theses. Salary floors in 1975-76 are: Associate Professor $17,959, Professor $22,971. Applications should be sent at once to Associate Professor David McKeen, Acting Assistant Dean of Arts, Room H-401, Concordia University, 1455 de Maisonneuve Boulevard West, Montreal, P.QH3G 1M8.

UNIVERSITY OF MANITOBA. **Department of Sociology.** Applications are invited for one or more anticipated positions, effective July 1, 1976. Rank and specialization open. Ph.D. with Canadian experience preferred. Salary dependent on qualifications and prior experience. Duties include teaching, supervising graduate students, and research in a thirty member department. Submit complete vitae to: E.D. Boldt, Chairman, Selections Committee, Department of Sociology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

MOUNT SAINT VINCENT UNIVERSITY. **Department of Sociology and Anthropology.** In anticipation of there being a position in the department, applications are invited for one full-time position in anthropology, rank open. Applicants must have the Ph.D. Duties include undergraduate teaching and research in the areas of physical anthropology and archaeology. 1975-76 salary floors are: Professor — $22,090, Associate Professor — $17,947 Assistant Professor — $13,496. Applications, with the names of three referees should be sent to Professor R. Sampson, Chairperson, Division of Psychology, Sociology and Anthropology, Mount Saint Vincent University, Halifax, N.S., B3M 2J6.

SAINT MARY'S UNIVERSITY. **Department of Sociology.** Applications are invited for the position of Chairperson. Responsibilities will include administration of a 10 member department and teaching undergraduate (including honours) students. Applicants should have a Ph.D., publications, and experience in teaching and administration. The appointment will be at the level of Associate or Full Professor for which the 1975-76 minima are respectively $18,250 and $24,050. In addition the Chairperson will receive an honorarium and have a reduced teaching load. Date of appointment September 1, 1976. Apply to Dr. J.B. Owen, Dean of Arts, St. Mary's University, Halifax, Nova Scotia, B3H 3C3.

TRENT UNIVERSITY. **Department of Sociology.** The Department anticipates making a regular appointment commencing July 1, 1976. Rank and salary will be commensurate with experience. Successful candidates will be expected to contribute to a programme of undergraduate studies which is theoretically informed. There is a prospect of an M.A. programme developing in 1977. Replies: John Hillman, Chairman, Department of Sociology, Trent University, Peterborough, Ontario, K9J 7B8.

TRENT UNIVERSITY. **Department of Anthropology.** Is seeking a Mesoamerican Archaeologist, to be appointed July 1, 1976. Rank and salary negotiable from $15,500, dependent upon qualifications, including completed Ph.D. and professional and university experience. Responsibilities in undergraduate and graduate instruction in archaeology especially relating to Mesoamerican area, and development of a program, including research, in Mesoamerican prehistory. Direct enquiries, including up-to-date C.V., to: Dr. Richard B. Johnston, Chairman of the Department, Trent University, Peterborough, Ontario, K9J 7B8.

UNIVERSITY OF WATERLOO. **Department of Sociology.** Assistant Professors (3). Sex-Roles, Deviance, and Education. Up to three positions may be available July 1, 1976 as replacements for faculty going on sabbatical, leaving or retiring. All ranks and areas of interest considered. Junior ranks and the following areas given special consideration: sex. roles, deviance, and education. Interested candidates should send vitae to Audrey Wipper, Chair, Recruitment Committee, Department of Sociology, University of Waterloo, Waterloo, N2L 3G1. July 1, 1976 subject to the availability of funds. No closing date.

YORK UNIVERSITY. **Department of Sociology.** Openings in Sociology at Assistant and/or Associate Professor levels. Applications are invited from those with specialization in at least two of the following areas: social demography, symbolic interactionism, ethnomethodology, deviance, urban sociology, family studies, women's studies, the sociology of education, and Canadian institutions. Write: Christopher Nichols, Recruitment Chairperson, Department of Sociology, York University, 4700 Keele Street, Downsview, Ontario.

ART & DESIGN

UNIVERSITY OF ALBERTA. **Department of Art and Design.** ART HISTORIAN. Assistant Professor; Ph.D. in 19/20 century art, architecture or design; minor in Medieval, Baroque or Canadian Art. Starting date July 1, 1976. Starting salary around $15,000. Apply by letter with transcripts and names/addresses of three referees by May 15, 1975 to: Professor Ronald Davey, Chairman, Department of Art and Design. University of Alberta, Edmonton, Alberta, T6G 2C9.

CHEMISTRY

UNIVERSITY OF GUELPH. **Department of Chemistry.** Faculty Position. Applications are invited for one or more faculty positions in the areas of analytical or physical chemistry or biochemistry. Salary and rank will depend on qualifications and experience. Starting date 1st September 1976 or later. Candidates must have a Ph.D. degree. Duties will include undergraduate and graduate teaching, supervision of graduate research and independent research. Applicants must provide a full curriculum vitae, transcripts of academic record, a brief description of research interests, a research proposal and the names of three referees to Chairperson, Department of Chemistry, University of Guelph, Guelph, Ontario, Canada, N1G 2W1.

MCMASTER UNIVERSITY. **Department of Chemistry.** Applications are invited for the position of Assistant Professor, to assume duties July 1, 1976. Applications should have a recent Ph.D. degree and one or two years of post-doctoral experience. The area is open, but preference will be given to candidates with an interest in biological problems. Salary competitive. Applications should be sent to Dr. D.B. MacLean Chairman, Department of Chemistry, McMaster University, Hamilton, Ontario, L8S 4M1.

UNIVERSITY OF NEW BRUNSWICK. **Department of Chemistry.** Applications are invited for the position of Instructor, available July 1, 1976. Applicants should be trained to the MSc. level in analytical chemistry and have demonstrated competence in laboratory teaching. Duties involve running a second year analytical techniques laboratory course and a limited participation in other undergraduate laboratory courses. It is expected that the successful applicant will

also assist in providing some analytical services within the department. Applications, which should include a curriculum vitae and the names of three referees, should be sent by April 1, 1976 to: Dr. John A. Findlay, Acting Chairman, Chemistry Department, University of New Brunswick, Fredericton, N.B. E3B 5A3.

UNIVERSITY OF VICTORIA. **Department of Chemistry. VISITING FACULTY.** Applications for two positions in the areas of organic and physical chemistry are invited for Visiting Faculty Appointments in the 1976-77 academic year. The appointments will most likely be made at the Professor or Associate Professor level, and applicants should be prepared to teach at both an introductory and a more senior level. Applications with curriculum vitae and the names of three referees should be forwarded to: Dr. G.R. Branton, Acting Chairman, Department of Chemistry, University of Vicotria, Victoria, B.C., Canada, V8W 2Y2. (The University of Victoria reserves the right to not fill these positions.)

UNIVERSITY OF WESTERN ONTARIO. **Department of chemistry.** Lecturer in Chemistry, one-year appointment, 1 July 1976 - 30 June 1977, subject to the availability of funds. Ph.D. in Inorganic or Organic Chemistry, preferably with some university teaching experience. Teaching and supervision of second year laboratory course which integrates organic and inorganic chemistry. Not less than $11,475. Dr. H.C. Clark, Head, Department of Chemistry, University of Western Ontario, London, Ontario, Canada N6A 5B7. 1 July 1976. 15 January 1976.

CLINICAL STUDIES

UNIVERSITY OF GUELPH. **Department of Clinical Studies.** Ontario Veterinary College. The Department of Clinical Studies of the Ontario Veterinary College, University of Guelph, requires an Assistant Professor in the area of Large Animal Medicine, particularly equine oriented. The position is available beginning 1 June 1976 on a one year contractually limited appointment. Applicants should have previous teaching experience and an advanced degree, diploma or board certification. Applicants must be licensed or present eligibility for licensing to practise veterinary medicine in Ontario. Salary will be commensurate with training and experience. Enquiries concerning this position should be made to: Chairman, Department of Clinical Studies, Ontario Veterinary College, University of Guelph, Guelph, Ontario, Canada. Selection of the successful candidate will be made on recommendation of a selection committee.

COMMERCE & BUSINESS ADMINISTRATION

ALGOMA UNIVERSITY COLLEGE. **Department of Commerce.** Applications are invited for a permanent position in Commerce-Accounting. D.B.A. or Ph.D. in process or M.B.A. with advanced training in Accounting. Appointee will teach upper level undergraduate accounting and a commerce course. Salary is commensurate with training and experience relative to 1975 assistant professor base of $15,250. Apply with resumé, transcript, and three letters of reference to Dr. Donald Watkins, Principal, Algoma University College, Sault Ste. Marie, Ontario, before March 5, 1976. Appointment effective July 1st, 1976.

BISHOP'S UNIVERSITY. **Division of Business.** Two positions, academic rank in accordance with qualifications. Ph.D., M.B.A. plus teaching experience. Areas: Accounting, Marketing. Salary scales of the University apply. Professor Paul Fenton, Chairperson, Division of Business, Bishop's University, Lennoxville, Quebec. Effective date of appointment July 1, 1976. Applications appreciated as soon as possible.

COLLEGE OF CAPE BRETON. **Department of Business Administration.** We are looking for assistant professors to teach in the following areas: Industrial Relations; Personnel Administration; Public Administration. Relevant professional work experience and a minimum of M.B.A. (or equivalent) are essential. An interest in economic development is desirable. Duties include undergraduate and post experience teaching. Salary according to experience and qualifications. Appointments effective January 1, 1976 or July 1, 1976. Curriculum vitae should he sent to Professor M. Harquail, Chairman, Department of Business Administration, College of Cape Breton, P.O. Box 760, Sydney, N.S.

UNIVERSITY OF LETHBRIDGE. **Department of Management Arts.** Title of Position — Rank open — two positions. (1) Business Finance (2) Marketing Qualifications required — Ph.D. or dissertation stage. Nature of duties — To lecture in undergraduate courses and do research in Management Arts. Salary offered — Competitive. Person to contact — Professor L.G. Hoye, Associate Dean of Arts and Science, University of Lethbridge, Lethbridge, Alberta, T1M 3M4. Effective date — July 1, 1976. Closing date — none.

MCMASTER UNIVERSITY. **Faculty of Business.** Applications are invited for the position of Assistant Professor of Management Information Systems. Candidates should have the doctorate completed or near completion. Duties include graduate and undergraduate teaching and research in management information systems. Applicants should provide a curriculum vitae, academic transcripts, a brief description of teaching and research interests and names of references to Dr. A.Z. Szendrovits, Chairman, Production and Management Science Area, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

UNIVERSITY OF NEW BRUNSWICK. **Division of Social Science and Administration.** Academic Vacancies in Business Administration. **Title:** Assistant or Associate Professors in Business Administration. **Qualifications Required:** Ph.D. or near completion, for Accounting — M.B.A. and a professional accounting degree. **Nature of Duties:** 1. To teach undergraduate courses in Accounting; 2. To teach courses in Business Policy — General Management. **Salary:** Appropriate to qualifications and experience of appointee. **Person to Whom Inquiries Should be Sent:** Dr. Hem C. Jain, Professor and Chairman, Division of Social Science and Administration, University of New Brunswick, Saint John Campus, Tucker Park, Saint John, New Brunswick, Canada. **Effective Date of Appointment:** July 1, 1976. **Closing Date for Receipt of Applications:** When position filled.

UNIVERSITY OF SASKATCHEWAN. **College of Commerce.** Applications are invited for permanent or visiting teaching positions in each of the following areas: Accounting, Finance, Industrial Relations, Management and Business Policy, and Quantitative Analysis. Preference will be given to candidates with doctorates completed or near completion. Rank and salary will be commensurate with an applicant's qualifications and experience. 1975-76 salary minima for Assistant, Associate and Full Professors are $14,863, $19,338 and $25,170 respectively. Applicants should provide a full curriculum vitae, transcripts of academic record, a brief description of teaching and research interests, names of references, and details about salary expectations, date of availability, etc. to Dean S. Laimon, College of Commerce, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0.

COMMUNICATION STUDIES

UNIVERSITY OF WINDSOR. **Department of Communication Studies.** Positions: One or more positions, subject to budget allocations, are anticipated at ranks commensurate with qualifications. Qualifications: The Ph.D., or M.A. with significant media experience, is desired. Duties: Undergraduate and possibly graduate teaching and research in mass communication research methodology, communications policy, instructional systems design, or other mass media areas will be required. Salary: Salary dependent on rank. Reply to: Dr. Stuart A. Selby, Head, Department of Communication Studies, University of Windsor, Windsor, Ontario, N9B 3P4. Appointment: July 1, 1976. Applications by: Until filled.

COMPUTING SCIENCE

UNIVERSITY OF GUELPH. **Department of Computing and Information Science.** Applications are invited for the position of Chairperson of the Department. The desired qualifications are a Ph.D. degree, university experience, information processing and management experience in business, industry or government. Duties include administrative responsibility for the Department, participation in the teaching program, and leadership in the development of applied research programs on information systems in fields of business, agriculture and life sciences. Salary negotiable. Enquiries or applications with full curriculum vitae and the names of three referees to Dean E.B. MacNaughton, College of Physical Science, University of Guelph, Guelph, Ontario, Canada, N1G 2W1 by March 15, 1976. Phone (519) 824-4120.

UNIVERSITY OF VICTORIA. **Computing Science.** Applications are invited for two visiting faculty appointments for 1976/77, one to teach courses in programming languages, compiler construction, theory of automata and introductory computing science, the other to teach courses in operations research and numerical analysis and introductory computing science. Applicants should send full curriculum vitae together with the names of three referees to W.R. Gordon, Head, Department of Mathematics, University of Victoria, Victoria, B.C., V8W 2Y2.

CURRICULUM & INSTRUCTION

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Curriculum and Instruction.** Position: Reading/Language Arts. Qualifications: Graduate degree, teaching and clinical experience in the area of reading. Nature of Duties: Undergraduate and graduate instruction in reading; clinical work. Salary and Rank: Commensurate with qualifications and experience. Apply to: Dr. J.W.G. Ivany, Dean, Faculty of Education, Memorial University of Newfoundland, St. John's, Newfoundland A1C 5S7. Effective Date of Appointment: 1st September 1976,. Deadline for Applications: When position filled.

ONTARIO INSTITUTE FOR STUDIES IN EDUCATION. **Department of Curriculum.** Appointments will be made in the following three areas. **Instruction** - Applications are welcome from those who approach the study of teaching from various orientations e.g. psychological, sociological or philosophical. Date of appointment July 1976. Applications should be received by February 29, 1976. **Reading** - Applications are welcome from individuals with experience and background in the psychological and linguistic bases of reading, reading instruction techniques and materials and the operation of a reading clinic. Date of appointment July 1977. English and Linguistics to cover general curriculum and modern language centre interests in English as a first language, English as a second language and Linguistics. Date of appointment July 1976. Applications should be received by February 29, 1976. **Curriculum Department** - The Curriculum Department is a graduate studies department offering four degrees. The M.A. and Ph.D. leading to university positions and scholarly research and the M.Ed. and Ed.D. leading to high level practical competence. In addition to graduate instruction the department is engaged in wide range of innovative school curriculum programs at the research and development level. Qualifications: Doctoral degree, school level teaching experience. Rank and salary open. Send vitae and names of reference to Professor Frank Smith, Chairman, Search Committee, Department of Curriculum, The Ontario Institute for Studies in Education, 252 Bloor Street West, Toronto, Ontario, M5S 1V6.

DRAMA

BISHOP'S UNIVERSITY. **Department of Drama.** Assistant or Associate Professor. Suitable experience in the teaching of acting or directing. Candidates should have professional experience and familiarity with Canadian professional theatre. Will assume responsibility for co-ordinating three year University level programme in acting and directing, combined with teaching responsibilities. Will participate actively in practical aspects of a full production programme. Because of the Department's close tics with Festival Lennoxville, an opportunity exists for professional summer work. Salary according to qualifications and experience. Professor D. Rittenhouse, Chairperson, Department of Drama, Bishop's University, Lennoxville, Quebec. Effective date of appointment July 1, 1976. Applications appreciated as soon as possible.

UNIVERSITY OF LETHBRIDGE. **Department of Dramatic Arts.** Assistant or Associate Professor, M.F.A. or equivalent degree, directing. University productions, teaching undergraduate courses in directing and creative drama and improvisation, for July 1, 1976. Salary negotiable. Applicants to include resumé, curriculum vitae, three letters of reference and brief statement outlining personal approach to teaching, to Dean of Arts and Science, University of Lethbridge, Lethbridge, Alberta, T1K 3M4.

UNIVERSITY OF SASKATCHEWAN. **Department of Drama.** Applications are invited for the headship. Candidates should have the Ph.D., teaching experience in more than one aspect of drama or theatre. Duties include experience in more than one aspect of drama or theatre. Duties include administering the department, teaching, and directing plays, if interested. Salary floor of professor rank is $25,170. Effective date of appointment is July 1, 1976. Closing date for applications is March 31, 1976. Send curriculum vitae to D. R. Cherry, Dean, College of Arts and Science, University of Saskatchewan, Saskatoon, Saskatchewan.

ECONOMICS.

ALGOMA UNIVERSITY COLLEGE. **Department of Economics.** Applications are invited for a permanent position in Economics. Ph.D. or A.B.D. Appointee will teach undergraduate courses mainly in international trade, Canadian Economic problems and policy, and public finance. Salary will depend on background, relative to 1975 assistant professor base of $15,250. Apply with resumé, transcript, and three letters of reference to Dr. Donald Watkins, Principal, Algoma University College, Sault Ste. Marie, Ontario, before March 15, 1976. Appointment effective July 1st, 1976.

CONCORDIA UNIVERSITY (Sir George Williams Campus). **Department of Economics.** Associate or Full Professor. Demonstrated record of high scholarly achievement in terms of publications and recognition in area of Public Finance. Graduate and some undergraduate teaching: supervision of Ph.D. dissertations. Salary commensurate with qualifications and experience. Salaries are fully competitive. Forward applications to Professor M. Stelcner, Chairperson, Department of Economies. Concordia (Sir. Geo. Wms. Campus), Montreal. Date of appointment - June 1, 1976. Applications accepted until position is filled.

CONCORDIA UNIVERSITY (Sir George Williams Campus). **Department of Economics.** One or two appointments at Assistant or Associate levels. Commitment to excellence in teaching and to visible research. Ph.D. completed. Core courses and Economic History. Competitive salaries. Write to Professor M. Stelcner, Chairperson, Department of Economics, Concordia University (Sir George Williams Campus) Montreal. Date of appointment - June 1, 1976.

DALHOUSIE UNIVERSITY. **Department of Economics.** Two vacancies (rank open) in economics to teach in the areas of mathematical economics, resource economics, development, transportation or public finance. Appointment to start July, 1976. Apply as soon as possible to Roy George, Chairperson, Economics Department, Dalhousie University, Halifax, Nova Scotia, B3H 3J5.

UNIVERSITY OF GUELPH. **Department of Economics.** Two vacancies to be filled for the academic year 1976-77. Qualifications required: a Ph.D. in Economics and preferably teaching and research experience. Rank and salary determined subject to qualifications. Duties primarily teaching and research. Department has an active undergraduate programme and a small but growing M.A. programme. Applications to be sent to: Dr. J. Vanderkamp, Chairman, Department of Economics, College of Social Science, University of Guelph, Guelph, Ontario, N1G 2W1.

UNIVERSITY OF VICTORIA. **Department of Economics.** Opening for an Assistant Professor beginning September 1976. Strong background in Economic Theory required. Ph.D. required. Salary open. CONTACT: Professor Leonard Laudadio, Chairperson, Department of Economics, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2.

UNIVERSITY OF WATERLOO. **Department of Economics.** Assistant or Associate Professor. Ph.D. preferred; teaching experience. Teaching Introductory Economics and other undergraduate courses. $14,500 Assistant - $18,900 Associate. Dr. Robert R. Kerton, Chairman, Department of Economics, University of Waterloo, Waterloo, Ontario, N2L 3G1. Appointment January 1, 1976 subject to the availability of funds or May 1, 1976. When filled.

WILFRID LAURIER UNIVERSITY. **Department of Economics.** Rank and salary open and commensurate with qualifications. Ph.D. or near Ph.D. preferably with some teaching experience and publications. Duties include research interest and teaching commitment at the undergraduate level. Applications with curriculum vitae and names of three referees should be sent to John A. Weir, Chairman, Department of Economics, Wilfrid Laurier University, Waterloo, Ontario.

EDUCATION

UNIVERSITY OF ALBERTA. **Department of Secondary Education.** Applications are invited for a proposed position in Drama Education at the Assistant Professor rank. Current salary range, under negotiation, is $15,184 to $19,719. Duties include undergraduate and possibly graduate teaching, and supervision of student teachers. Preference given to holders of doctoral degrees and relevant experience. Open to males or females. Applications, including a curriculum vitae and names of referees should be sent to: Dr. G.L. Berry, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta. T6G 2E1.

UNIVERSITY OF ALBERTA. **Department of Secondary Education.** Applications are invited for two vacant positions in Social Science Education, one at the Associate Professor and one at the Assistant Professor rank. Duties include both undergraduate and graduate teaching, and supervision of student teachers. Preference given to holders of a doctoral degree and relevant experience. Open to males and females. Salary range: Assistant Professor, $15,184 to $19,719; Associate Professor, $19,720 to $25,959; currently under negotiation. Applications, including a curriculum vitae and names of referees, should be sent to: Dr. G.L. Berry, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2E1.

UNIVERSITY OF ALBERTA. **Department of Educational Foundations.** Applications are invited for a position of Assistant Professor, specializing in one of the following areas: history of Canadian education, sociology/anthropology of education, philosophy of education. Duties will include teaching of undergraduate courses and some graduate student supervision. The appointment will become effective July 1, 1976. Deadline for receipt of applications is March 15, 1976. Candidates should mail a letter of application and curriculum vitae, and request three referees to submit their recommendations to: Dr. P.J. Miller, Chairman, Department of Educational Foundations, Faculty of Education, University of Alberta, Edmonton, Alberta, T6G 2G5. There will be at least two further sessional appointments made in these areas of specialization, effective September 1, 1976. Applicants interested in such an appointment should so indicate in their applications.

UNIVERSITY OF LETHBRIDGE. **Faculty of Education.** MEDIA EDUCATION. **Background and qualifications sought:** Qualified and experienced in working with Educational Media in school systems and in the preparation of teachers for elementary and secondary schools. A thorough understanding of the operation, function, and creative application of audio-visual equipment in the teaching/learning process. Prepared to supervise and coordinate an Educational Media Laboratory and offer media courses to Education students utilizing the facilities of this Laboratory. Prepared to work with student teachers in a school setting and offer in-service workshops to practising teachers. **Effective Date of Appointment:** July 1st, 1976. **Salary and Rank:** Commensurate with qualifications and experience. 1975/76 Salary Scale: Assistant Professor $15,495 - $20,160; Associate Professor $20,165 - $26,485; Professor $26,500... **Closing Date for receipt of applications:** March 1st, 1976. **Application:** Letter of application, **full curriculum vitae** and names of three references to be sent to: Dr. R.N. Anderson, Dean, Faculty of Education, University of Lethbridge, Lethbridge, Alberta, Canada.

UNIVERSITY OF SASKATCHEWAN. **Department of Educational Foundations.** Applications are invited for one or more positions, rank dependent on qualifications. One position may involve departmental headship. Preference will be given to persons with a doctorate or equivalent in areas appropriate to teaching responsibilities, teaching experience in public schools and an interest in research and writing. Duties involve the teaching of interdisciplinary and specific courses at the undergraduate and graduate levels in the various areas of Educational Foundations and some supervision of student practicum. Salary is negotiable, depending on qualifications and experience. Applications should be submitted by February 29, 1976 to: O. McKague, Acting Head, Department of Educational Foundations, University of Saskatchewan, Saskatoon, Saskatchewan, Phone 306-343-5360, Telex 074-2659. Appointment to take effect July 1, 1976.

ENGINEERING

CONCORDIA UNIVERSITY. **Faculty of Engineering.** Concordia University seeks applications for the position of **Chairman of the Department of Mechanical Engineering.** The department, a major one in the Canadian context, has a current enrolment of 214 students in its Bachelor's program, 77 in its Master's program, and 15 in its Doctoral program. There are important research operations in fluid control, mechanical systems and thermal power. The department has 17 full-time and 11 part-time faculty members. The successful candidate will normally have a Doctoral degree and experience in both research and industry or government. Familiarity with the profession in Quebec will be an advantage. Salary will be commensurate with qualifications and experience. Interested persons should forward an appropriate statement of qualifications and experience to: Dean J.C. Callaghan, Faculty of Engineering, Chairman of the Advisory Committee, Concordia University, 1455 de Maisonneuve West, Montreal H3G 1M8, Quebec.

MCGILL UNIVERSITY. **Department of Electrical Engineering.** Associate or Full Professor. Doctorate, with extensive industrial or academic experience in electric power and energy. Teaching and research. $18,450 minimum; no maxima. P. Silvester, Chairperson, Department of Electrical Engineering, McGill University, P.O. Box 6070, Station 'A', Montreal, Québec, H3C 3G1. Open.

MCGILL UNIVERSITY. **Department of Electrical Engineering.** Assistant or Associate Professor. Doctorate, followed by two or more years of industrial or academic experience in a computer-related area. Teaching and research in computers and computation. $14,500 to $23,500. P. Silvester, Chairperson, Department of Electrical Engineering, McGill University, P.O. Box 6070, Station 'A', Montreal, Québec, H3C 3G1. Open.

MCMASTER UNIVERSITY. **Department of Civil Engineering.** The Department of Civil Engineering and Engineering Mechanics at McMaster University will be making an appointment in the geotechnical engineering field at the Assistant Professor level, effective July 1, 1976 or as soon as feasible thereafter. Applicants should hold the Ph.D. degree and have some specialization in rock mechanics and engineering geology; an interest in earthquake engineering and seismology would be an asset but is not an essential requirement. The successful applicant will be expected to participate in the undergraduate and graduate teaching programmes and also conduct research in geotechnical engineering; salary level commensurate with qualifications and experience. Applications with curriculum vitae and the names of three referees should be sent as soon as possible to Dr. A.C. Heidebrecht, Chairman, Department of Civil Engineering, and Engineering Mechanics, McMaster University, Hamilton, Ontario.

UNIVERSITY OF WINDSOR. **Department of Industrial Engineering.** Faculty position available as of July 1, 1976. Ph.D. required, industrial experience desired. Teaching graduate, undergraduate courses and supervising research in operational research and allied fields. Salary and rank open. Send resumé and names of three references to Dr. Abdul Raouf, Acting Head, Department of Industrial Engineering, University of Windsor, Windsor, Ontario, N9B 3P4.

ENGLISH

CONCORDIA UNIVERSITY - LOYOLA CAMPUS. **Department of English.** Terminal one year appointment at either Assistant Professor or Visiting Professor level. Ph.D. required, main area of specialization - Victorian, with strong second field. Please make applications to: Dr. Judith S. Herz, Chairman, English Department, Loyola Campus, Concordia University, 7141 Sherbrooke St. W., Montreal, Quebec, H4B 1R6.

TRENT UNIVERSITY. **Department of English Literature.** Applications are invited for two positions in the department: (1) A one-year leave-replacement appointment at the rank of assistant professor to begin July 1, 1976, to teach undergraduate courses in Renaissance and American and/or Canadian Literature and one other area. Ph.D. or equivalent and teaching experience required. (2) An anticipated appointment at the rank of assistant, associate, or full professor to begin July 1, 1976, open as to academic area, to do undergraduate teaching and research. Ph.D. or equivalent and teaching experience required. Address applications by 29 February 1976 to Professor James Winny, Chairperson, Department of English, Trent University, Peterborough, Ontario, K9J 7B8.

EXTENSION DIVISION

UNIVERSITY OF SASKATCHEWAN. **Extension Division.** POSITION IN CONTINUING EDUCATION. Title of Position: Assistant Professor of Extension. **The Organization:** The Extension Division of the University has responsibility for delivery of both non-degree programs and degree programs for the part-time student. There is a professional staff of more than twenty people who have specialized in various aspects of the field of university continuing education. The successful candidate will have the opportunity to develop programs and educational resource materials and will be encouraged to conduct research in university extension. **Qualifications:** A graduate degree in continuing education or a related field is required; a doctorate is preferred. Experience in conducting in-service training programs and professional development programs would be an asset. **Salary Range:** Commensurate with rank and experience. Duties could commence February 1, 1976 or as soon thereafter as possible. Send enquiries and resumés to: Director, Extension Division, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

FAMILY STUDIES

UNIVERSITY OF GUELPH. **Department of Family Studies.** Rank open depending on experience. Ph.D. in Child Development/Family Relationships with focus on some specific stage of life cycle (infancy, adolescence, or gerontology), strongly preferred. Teaching undergraduate courses. Topical areas selected from parent-child relationships, infancy, adolescence, gerontology, family dynamics, group and family counselling. Preference given to candidates who can span the two areas. Teach graduate course in speciality, supervise masters' theses, conduct independent research. 1975-76 Minima: Professor $24,500. Associate Professor $19,300. Assistant Professor $15,200. Dr. G.F. Kawash, Acting Chairman, Department of Family Studies, College of Family and Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. July 1, 1976. 12 month appointment; 2 teaching semesters, 1 research semester. When filled.

FINE ARTS

CONCORDIA UNIVERSITY. **Faculty of Fine Arts.** POSITION AVAILABLE. Effective June 1, 1976. DIRECTOR - PERFORMING ARTS DIVISION. Commencing June 1, 1976, the Faculty of Fine Arts will require a Director for its Performing Arts Division. This recently established Division presently comprises a Theatre Arts and a Music Section with young but already well established and developing undergraduate degree programmes in both areas leading to a variety of possible specializations. The Director will be responsible for supervising and administering the affairs of the Division, its staff, budget and other resources. In addition, the Director should be able to undertake some teaching responsibilities within the Division and to demonstrate, in cooperation with other members of the Division, leadership and initiative with respect to further consolidation of existing programmes, curriculum planning, and the development of new programmes as resources for the latter become available. Applicants should be able to provide evidence of a substantial professional and/or academic involvement with one or more aspects of the Performing Arts as well as administrative ability and experience. Some familiarity with university structures and procedures would be helpful but is not necessarily essential. However, a knowledge of French would clearly be an asset. Salary and rank are negotiable and will depend upon the applicant's qualifications and experience. All applications should be accompanied by a complete curriculum vitae and the names of at least three persons who are familiar with the applicant's work and who would be prepared to provide references. The closing date for applications is February 15, 1976. Please address all enquiries and/or applications to: Alfred Pinsky, Dean, Faculty of Fine Arts, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Que. H4B 1R6, Canada.

CONCORDIA UNIVERSITY. **Faculty of Fine Arts.** POSITION AVAILABLE effective June 1, 1976. DIRECTOR - VISUAL ARTS DIVISION. The faculty of Fine Arts now invites applications for the post of Director of its Visual Arts Division. The largest of three Divisions comprising the Faculty, Visual Arts presently encompasses Art Education, Art History, Cinema and Studio Arts, with well established undergraduate degree programmes available in all areas. The Director will assume administrative and academic responsibility for the Division, including the supervision of its staff, budget, physical resources and academic functions. In addition, the Director will be expected to undertake some teaching within the Division and to demonstrate, in cooperation with other members of the Division, leadership and initiative with respect to curriculum planning and the development of new programmes, as resources for the latter become available. Applicants should be able to provide evidence of a substantial professional and/or academic involvement with one or more aspects of the Visual Arts as well as administrative ability and experience. Some familiarity with university structures and procedures would be valuable but is not necessarily essential. However, a knowledge of French would clearly be an asset. Salary and rank are negotiable and will depend upon the applicant's qualifications and experience. All applications should be accompanied by a complete curriculum vitae and the names of at least three persons who are familiar with the applicant's work and who would be prepared to provide references. The closing date for applications is February 15th, 1976. Please address all inquiries and/or applications to: Alfred Pinsky, Dean, Faculty of Fine Arts, Concordia University, 1455 de Maisonneuve Boulevard West, Montreal, Que. H4B 1R6, Canada.

FRENCH & SPANISH

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of French & Spanish.** Assistant Professor. Ph.D. with specialization in French Canadian Studies. High level of competence in French language. Senior undergraduate teaching and possible graduate teaching. According to qualifications and experience. Dr. G.R. Robinson, Acting Head Department of French and Spanish, Memorial University of Newfoundland, St. John's, Newfoundland. 1 September 1976. When position filled.

GEOGRAPHY

UNIVERSITY OF GUELPH. **Department of Geography.** Four positions to begin on September 1st of 1976. At least one of the positions is for a visiting faculty member, the remainder will be probationary appointments. Ph.D. required. Geomorphology 2 positions. Candidates should be interested in contemporary processes and/or landforming materials (using both experimental laboratory and field measurement methods) and applied geomorphology. Teaching at undergraduate and M.Sc. levels. 1. Assistant professor. An additional teaching interest in statistical methods or climatology would be advantageous. 2. Senior position. Considerable experience in graduate supervision and substantial research record required. Position 3. Assistant professor. Major teaching role in introductory climatology, but also should be able to teach an integrated physical geography. Research interests in aspects of the physical, biotic, human interface. Position 4. Assistant Professor. Teaching and research interests in recreation geography and also applied rural and/or agricultural geography. Facility in quantitative methods and familiarity with the Canadian context desirable. Applications, including a curriculum vitae and the names and addresses of THREE referees should be sent to: Dr. K. Kelly, Department of Geography, University of Guelph, Guelph N1G 2W1, Ontario, Canada.

QUEEN'S UNIVERSITY. **Department of Geography.** Applications are invited for a visiting Summer School position, July 5 - August 13, 1976. Teaching responsibilities to involve one course concerning the Principles of Physical Geography (geomorphology, soils, and climatology). The successful applicant will have some years of teaching experience in intra-mural and extra-mural environments. Current salary minimum for the Summer School period is $2,200. plus some travel expenses. Please submit a letter of application, together with **curriculum vitae** and the names of three referees to: Dr. M. Yeates, Head, Department of Geography, Queen's University, Kingston, Ontario.

QUEEN'S UNIVERSITY. **Department of Geography.** Applications are invited for a visiting Summer School position, July 5 - August 13, 1976. Teaching responsibilities to involve one course on either the Geography of Asia or Latin America. The successful applicant will have some years of teaching experience in intra-mural and extra-mural environments. Current salary minimum for the Summer School period is $2,200, plus some travel expenses. Please submit a letter of application, together with a **curriculum vitae** and the names of three referees to: Dr. M. Yeates, Head, Department of Geography, Queen's University, Kingston, Ontario.

QUEEN'S UNIVERSITY. **Department of Geography.** Applications are invited for the position of Assistant Professor in urban-economic geography, commencing September 1, 1976. The successful applicant will have a Ph.D. (or thesis submitted) and demonstrable research interest in issues concerning urban geography. The teaching responsibilities of the appointee will be at both the undergraduate and graduate levels. Salary will be dependent on experience, the current minimum for an Assistant Professor is $14,500. Please submit a letter of application, together with **curriculum vitae** and the names of three referees to: Dr. M. Yeates, Head, Department of Geography, Queen's University, Kingston, Ontario.

UNIVERSITY OF VICTORIA. **Department of Geography.** Applications are invited for the following positions: Assistant or Associate Professors (3). July 1, 1976. Salary range $15,550 - $24,000. **Position 1:** Urban or resources specialty, with ability to teach introductory cultural, economic or cartography. **Position 2.** Soviet Union or Japan specialty, with ability to teach introductory economic, cultural, or cartography. **Position 3:** Recreational resources specialty, with ability to teach introductory physical, economic or cartography. Visiting Assistant or Associate Professors (2). July 1, 1976 - June 30, 1977. Salary range $15,550 - $24,000. **Position 1:** Urban-quantitative specialty, with ability to teach introductory economic, cultural or cartography. **Position 2:** Pacific area - cultural specialty, with ability to teach Japan, South Pacific or cartography. Submit **curriculum vitae** and the names of three referees. Closing date March 1, 1976. Apply: Dr. C.N. Forward, Head, Department of Geography, University of Victoria, Victoria, B.C., Canada, V8W 2Y2. The University of Victoria reserves the right not to fill these vacancies.

UNIVERSITY OF VICTORIA. **Department of Geography.** Applications are invited for the following position: **Chairman, Department of Geography.** Applicants should be senior scholars in the discipline and have administrative ability. Salary and rank open. Closing date March 1, 1976. Submit **curriculum vitae** and the names of three referees to: Dean A. Fischer, Faculty of Arts and Science, University of Victoria, Victoria, B.C., V8W 2Y2, Canada.

WILFRID LAURIER UNIVERSITY. **Department of Geography.** September 1, 1976. To teach undergraduate and graduate courses in Resources Management and Physical Geography. Rank and salary according to qualifications and experience. Ph.D. and demonstrated research abilities required. Address applications with curriculum vitae and names of three references to Dr. R.W. Muncaster, Chairperson, Department of Geography, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

GEOLOGY

DALHOUSIE UNIVERSITY. **Department of Geology.** The Department has two vacancies due to sabbatical leaves for 1976-77, and, possibly, 1977-78. The appointments will probably be made at Assistant Professor level. The specific teaching needs will be in courses at first and second year level, so a good general background would be an asset. In the event that one appointment becomes permanent we would seek to appoint someone with expertise in one of the following fields: petroleum geology - or fuels in general; marine geology or geophysics; environmental geology. Write with curriculum vitae and names and addresses of references to: Chairman, Department of Geology, Dalhousie University, Halifax, Nova Scotia, Canada B3H 3J5.

GEOPHYSICS

UNIVERSITY OF WESTERN ONTARIO. **Department of Geophysics.** Lecturer or Assistant Professor. Ph.D. in Geophysics or related subject. Teaching a third year course in potential theory and organizing undergraduate laboratories. Commensurate with qualifications and experience. Applications to Professor A.E. Beck, Department of Geophysics, University of Western Ontario. 1st July or 1st September 1976. When position is filled. One year appointment only as replacement for a faculty member on sabbatical leave.

HISPANIC & ITALIAN STUDIES

UNIVERSITY OF VICTORIA. **Department of Hispanic and Italian Studies.** Applications are invited for the position of Associate Professor of Spanish, to assume duties July 1, 1976. Applicants should have a Ph.D. degree, substantial teaching experience and an established reputation in research in Spanish-American literature. Successful candidate will be expected to teach Spanish language and literature at all undergraduate levels and continue research with emphasis on Spanish-American litcrature. Initial salary dependent upon qualifications and experience but in any case not less than $20,000. Travel and moving allowance up to one month's salary. This is a three-year appointment with consideration for tenure not later than the third year. Applications, together with curriculum vitae, and names of three referees, by February 15, 1976 to: Acting Chairman, Department of Hispanic and Italian Studies, University of Victoria, Victoria, B.C. The University of Victoria reserves the right not to fill this appointment.

HISTORY

BISHOP'S UNIVERSITY. **Department of History.** Two Positions and possibility of a third. Full or Associate Professor and Assistant Professor. Established Scholar for the senior position and Ph.D. for the junior position(s). Canadian history including french Canada, U.S. diplomatic and social history, comparative colonial societies, modern British and medieval Europe. Salary scales of the University apply. Dr. Charles Wojatsek, Bishop's University, Lennoxville, Quebec. Effective date of appointment July 1, 1976. Applications appreciated as soon as possible.

UNIVERSITY OF GUELPH. **College of Arts. Department of History.** Applications are invited for a two year appointment at the Assistant Professor level in British Modern history with emphasis on Scotland and a second field in Modern European history, to begin July 1, 1976. Qualifications: Ph.D. or equivalent; teaching experience. Present (1975/76) salary range begins at $15,200. Closing date Feb. 1, 1976. Apply to Dr. W. Straka, Chairperson, Department of History, University of Guelph, or phone 519-824-4120 ext. 3887.

UNIVERSITY OF GUELPH. **College of Arts. Department of History.** Applications are invited for an Assistant Professor in American History, post civil war period, second field an advantage, to begin July 1, 1976. Qualifications: Ph.D. or equivalent; teaching experience. Present (1975/76) salary range begins at $15,200. Closing date Feb. 1, 1976. Apply to Dr. W. Straka, Chairperson, Department of History, University of Guelph, or phone 519-824-4120 ext. 3887.

TRENT UNIVERSITY. **Department of History.** Applications are invited for anticipated regular appointment in Canadian History to begin 1 September 1976. The Department is interested, in the first instance, in Social History in the Twentieth Century but other specialities in the period since Confederation will also be considered. Appointment will be at or near the floor of the Assistant Professorial rank — at present $14,500. Teaching will be primarily in first-year general Canadian course but there will also be opportunity for a fourth-year Honours course in the candidate's special field. Applicants should have a Ph.D. degree in hand or nearing completion. Apply to F.A. Hagar, Chairman, Department of History, Trent University, Peterborough, Ontario, K9J 7B8, including **curriculum vitae** and the names of three referees, not later than 15 February 1976.

UNIVERSITY OF VICTORIA. **Department of History.** Subject to funding in each case, the Department of History at the University of Victoria is seeking applications for the following positions, effective 1 July 1976. 1. Modern European and British Social History; 2. Chinese History; 3. Post-Confederation Canadian History; 4. Canadian Social and Economic History. In the case of the Chinese appointment, and of the two Canadian positions it would be desirable if applicants were able to offer minor teaching fields in Empire and Commonwealth and/or American history. 5. Visiting appointment in British history, 1976-77, either 16th-17th or 20th Century. For all appointments, Ph.D. is obligatory; otherwise rank and salary negotiable according to experience. Curriculum vitae and three referees to Dr. J. Money, Acting Chairman, Department of History, University of Victoria, by 31 January 1976.

UNIVERSITY OF WESTERN ONTARIO. **Department of History.** Limited term (1-3years) appointment in Canadian history at the rank of Lecturer or Assistant Professor, subject to funds being available. Ph.D. or near, minimum requirement, teaching experience desirable. Salary dependent on rank and qualifications. Curriculum vitae, graduate transcripts and three letters of reference to J.N. Thompson, Chairman, Department of History, University of Western Ontario, London, Ontario, N6A 5C2. 15 February 1976.

KINESIOLOGY

UNIVERSITY OF WATERLOO. **Department of Kinesiology.** Associate or Full Professor. Ph.D. with a sound record of research and appropriate university teaching experience. Graduate and undergraduate teaching and research supervision in Sociology of Sport or History of Sport with socio-cultural perspective. Salary depending on qualifications. Minimum for Associate Professor $18,900. Minimum for Full Professor $24,700. Dr. Ronald G. Marteniuk, Chairman, Department of Kinesiology, University of Waterloo, Waterloo, Ontario. Effective date of appointment July 1, 1976. Closing date for receipt of application February 1, 1976.

UNIVERSITY OF WATERLOO. **Department of Kinesiology.** Assistant/Associate Professor Ph.D. Primary responsibility for teaching gross and functional anatomy. Preference given to individuals who have teaching or research experience in neuro-anatomy, pathology, or physical rehabilitation. Minimum for Associate Professor $18,100 depending on qualifications. Assistant Professor $14,700 depending on qualifications. Dr. Ronald G. Marteniuk, Chairman, Department of Kinesiology, University of Waterloo, Waterloo, Ontario, July 1, 1976 or September 1, 1976 subject to the availability of funds. Closing date for receipt of applications March 15, 1976.

UNIVERSITY OF WATERLOO, **Department of Kinesiology.** Assistant Professor. Ph.D. Graduate and undergraduate teaching and research supervision in Sociology of Sport with socio-cultural perspective. Minimum $14,700. Dr. Ronald G. Marteniuk, Chairman, Department of Kinesiology, University of Waterloo, Waterloo, Ontario. July 1, 1976 subject to the availability of funds. Closing date for receipt of application February 1, 1976.

LAW

UNIVERSITY OF ALBERTA. **Faculty of Law.** Applications are invited for full-time positions in the Faculty of Law. Applicants should have graduate law training, law teaching experience or experience in the practice of law. Duties will include teaching, research, and some graduate student supervision. Appointment date will be July 1, 1976, with rank and salary negotiable, according to qualifications. Equal opportunity for employment to qualified male and female candidates. Applications should be sent to Acting Dean F.A. Laux, Faculty of Law, University of Alberta, 485 Law Centre, Edmonton, Alberta.

UNIVERSITY OF SASKATCHEWAN. **College of Law.** Applications are invited for faculty positions at all professorial levels to commence July 1, 1976, or as visiting professors. Applications with **curriculum vitae** and names of three referees should be sent to Dean Douglas A. Schmeiser, College of Law, University of Saskatchewan, Saskatoon, Sask., S7N 0W0.

LINGUISTICS

UNIVERSITY OF ALBERTA. **Department of Linguistics.** Two appointments for 1976-77. **Assistant Professor.** Ph.D., teaching experience at the undergraduate and graduate levels; research areas from at least two of the following: Psycholinguistics language acquisition, experimental phonetics, phonological theory. Salary range: $15,832-$17,123 depending on experience. **Sessional Lecturer.** Eight or 12 month appointment. Ph.D. or Master's degree en-route to Ph.D. Teaching undergraduate courses including syntax, phonology, and phonetics. Salary (for 12 month appointment): $11,884 without Ph.D., $15,184 with Ph.D. Salaries will be increased July 1 by a cost-of-living adjustment. Send vitae and names of three referees to: Dr. G.D. Prideaux, Acting Chairman, Department of Linguistics, University of Alberta, Edmonton, Alberta, Canada T6G 2H1.

MATHEMATICS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Mathematics, Statistics and Computer Science.** Assistant Professor. Ph.D. in Statistics, completed or expected. An applicant should have a strong interest in undergraduate teaching together with research interests in biostatistics, applied statistics or mathematical statistics. This is an additional post commencing September 1, 1976. Salary floor is $13,800 but the salary is negotiable. Applications to 'Statistics Vacancy', Department of Mathematics, Statistics and Computer Science, M.U.N., St. John's, Newfoundland, A1C 5S7, Canada.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Mathematics, Statistics and Computer Science.** Two positions at the rank of Assistant or Associate Professor. Ph.D. in Computer Science. One appointment to be made in the hardware or software systems areas. Teaching at the undergraduate level, curriculum development and assisting in the development of a graduate program, departmental responsibilities and research. The salary is negotiable. The appointment is to be made 1 September 1976. Enquiries should be directed to Professor W.J. Blundon, Head, Department of Mathematics, Statistics and Computer Science, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Mathematics, Statistics and Computer Science.** Applications are invited for a senior position in the field of analysis with teaching and research experience. Salary is dependent on qualifications and experience. Duties will commence on September 1, 1976. Curriculum vitae (including the names of two or three referees) should be sent to: Analysis Post, Department of Mathematics, Statistics and Computer Science, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7.

SAINT MARY'S UNIVERSITY. **Department of Mathematics.** Applications are invited for the position of Chairperson. Responsibilities will include administration of a 9 member department and teaching undergraduate (including honours) students. Applicants should have a Ph.D., publications and experience in teaching and administration. The appointment will be at the level of Associate or Full Professor, for which the 1975-76 minima are respectively $18,250 and $24,050. In addition the Chairperson will receive an honorarium and have a reduced teaching load. Date of appointment September 1, 1976. Apply to Dr. J.B. Owen, Dean of Arts, St. Mary's University, Halifax, Nova Scotia B3H 3C3.

UNIVERSITY OF VICTORIA. **Department of Mathematics. Statistics.** Applications are invited for a visiting position for 1976-77 at the assistant or associate professor level. The duties are to teach undergraduate courses in probability and in applied and theoretical statistics and to assist with the consulting that arises within the university community. Applicants should send full curriculum vitae together with the names of three referees to W.R. Gordon, Head, Department of Mathematics, University of Victoria, Victoria, B.C. V8W 2Y2.

UNIVERSITY OF WINDSOR. **Department of Mathematics.** Associate or Full Professor. Ph.D. with solid record of research and appropriate university teaching experience. Graduate and undergraduate teaching and research supervision in Statistics preferably applied statistics. Salary dependent on qualifications. Applications with biographical data and the names of three references should be forwarded to Professor F.W. Lemire, Chairperson, Department of Mathematics, University of Windsor, Windsor, Ontario, N9B 3P4. Effective date of appointment: July 1, 1976.

MEDICINE

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Faculty of Medicine.** Applications are invited for a position as Assistant Professor of Biochemistry from those who have major but not sole interest and expertise in the application of GC-MS to problems of biochemical interest. The successful candidate will be responsible for the operation of a combined GC-low resolution MS-computer system which will be used principally for research, but will also be available for identification of toxic substances in body fluids. Her or his teaching role will include general biochemistry, teaching medical students in a course that is integrated with other aspects of cell biology. An annual travel allowance is provided. Research space will be available in association with Dr. James C. Orr, who will join the Faculty on December 1, 1975. Applications should include a curriculum vitae, along with the names of three referees, and be addressed to Dr. James C. Orr, Associate Dean, Basic Medical Sciences, Faculty of Medicine, Memorial University of Newfoundland, St. John's, Newfoundland, Canada A1C 5S7.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Faculty of Medicine.** Applications are invited for a position in Embryology in the Basic Sciences Division of the Faculty of Medicine. Applicants should possess a M.D. and/or Ph.D. and should be available to take up the position for the 1976-77 academic year. Rank and salary are negotiable and dependent on qualifications and experience. Duties will include the co-ordination and teaching of embryology, in collaboration with other faculty members, throughout the medical curriculum. The successful candidate's areas of research are not critical but it would be an advantage if they were to lie in one or more of the following fields - molecular biology, cell differentiation, genetics or neurosciences - in which active research groups are already in existence. Applications should be forwarded, together with the names of three referees, to Dr. J.D.W. Tomlinson, Chairman Embryology Search Committee, Faculty of Medicine, M.U.N., St. John's, Newfoundland, Canada, A1C 5S7.

MUSIC

UNIVERSITY OF MANITOBA. **School of Music.** Special Lecturers. Two one-year positions available for 1976-77. MA or PhD preferred. Undergraduate survey and period courses in music history, plus electives. Salary commensurate with qualifications and experience. Applications and curriculum vitae to Dr. C.F. Haenselman, Director, School of Music, University of Manitoba, Winnipeg, Manitoba R3T 2N2. Appointment September 1, 1976. Closing date until both positions filled.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Music.** Applications are invited for a faculty position in Theory. This is a new department and the successful applicant will be responsible for developing the content of a variety of courses in Theory and Composition as part of the Bachelor of Music Degree programme. Rank and salary commensurate with experience and qualifications. Effective date of appointment, September 1, 1976. Enquiries should be directed to Professor D. F. Cook, Head, Department of Music, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1C 5S7.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Music.** Applications are invited for a faculty position in Woodwind. This is a new department and the successful applicant will be responsible for developing a variety of courses in Woodwind as part of the Bachelor of Music Degree programme. A general expertise in most Woodwind instruments and performing experience on at least one of those instruments is desirable. Rank and salary commensurate with experience and qualifications. Effective date of appointment, September 1, 1976. Enquiries should be directed to Professor D. F. Cook, Head, Department of Music, Memorial University of Newfoundland, St. John's Newfoundland, Canada, A1C 5S7.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Music.** Applications are invited for a faculty position in Strings. This is a new department and the successful applicant will be responsible for developing a variety of courses in Strings as part of the Bachelor of Music Degree Programme. A general expertise in most string instruments and performing experience on at least one of those instruments is desirable. Rank and salary commensurate with experience and qualifications. Effective date of appointment, September 1, 1976. Enquiries should be directed to Professor D. F. Cook, Head, Department of Music, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1C 5S7.

UNIVERSITY OF VICTORIA. **Department of Music.** POSITION IN VIOLIN. POSITION: Principal instructor. Rank dependent on experience and reputation. Senior rank possible. QUALIFICATIONS: Eminence as performer. Previous university teaching experience desirable DUTIES: Private instruction. Chamber music coaching. Performance. SALARY: Commensurate with experience. APPOINTMENT DATE: July 1, 1976. Duties begin September 1, 1976. CLOSING DATE: When position is filled. Early application urged. Curriculum vitae and/or full placement dossier invited with first letter. APPLY TO: Professor Rudolf Komorous, Acting Chairman, Department of Music, University of Victoria, Victoria, B.C. Canada, V8W 2Y2.

NURSING

DALHOUSIE UNIVERSITY. **School of Nursing.** Coordinator of masters program now in its first year, with plans for expansion. Professor or Associate Professor of Nursing to direct the graduate program in association with the Director of the School. It is expected that the candidate will have completed a doctorate, and have had clinical, nursing education and research experience. The appointment provides opportunity for teaching in the graduate and undergraduate programs and for research in own area of interest. 2.The graduate program also needs expertise in medical-surgical nursing, at doctoral or masters level. 3.Faculty positions will be available in mental health and psychiatric nursing and in community health nursing. Minimum: Masters degree. Apply with curriculum vitae to Muriel E. Small, Director, School of Nursing, Dalhousie University.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **School of Nursing.** Is expanding due to increased enrolment, and will have faculty positions available September 1, 1976 or January 1, 1977 for teachers with knowledge of Curriculum Development and competency in Nursing of Children, Maternal-Child Nursing, Psychiatric Nursing, and Community Nursing. Direct applications to: Margaret D. McLean, Director, School of Nursing, Memorial University of Nfld., St. John's Newfoundland.

MOUNT SAINT VINCENT UNIVERSITY. **School of Nursing.** FACULTY POSITIONS Positions available for all clinical nursing areas in an integrated four-year baccalaureate program, offered in cooperation with Dalhousie University School of Nursing. Master's degree in clinical speciality areas, and/or curriculum development, education required. Positions involve responsibility for theory and clinical teaching in local hospitals. Candidates should be available July 1, 1976. Applications, with curriculum vitae, should be directed to Dr. Walter Shelton, Academic Dean, Mount Saint Vincent University, Halifax, Nova Scotia, Canada, B3M 2J6.

QUEEN'S UNIVERSITY. **School of Nursing. Faculty positions:** Queen's University is accepting applications for two faculty appointments in the School of Nursing. Desired qualifications: competence as clinician and teacher in nursing of children or psychiatric nursing, a good foundation in the life sciences, experience in community health nursing, master's degree required. Rank and salary commensurate with qualifications. Send resumé and references. Dean, School of Nursing, Queen's University, Kingston, Ontario, K7L 3N6.

NUTRITION

UNIVERSITY OF GUELPH. **College of Biological Science. Department of Nutrition.** Applications are invited for the position of Assistant Professor or Associate Professor. Applicants should have background in experimental nutrition with strong training in biochemistry and physiology. Candidates with postdoctoral experience will receive preference. The position requires participation in undergraduate and graduate teaching as well as research. Salary is commensurate with qualifications and experience. Effective date of appointment September 1976. Applications, including curriculum vitae and the names of three referees, should be addressed to H.H. Draper, Chairperson, Department of Nutrition, University of Guelph, Guelph, Ontario, Canada, N1G 2W1.

PERSONAL

PERSONAL. **House for Rent (Toronto).** House for rent, 1 July 1976 - August 1, 1977. Attractive four-bedroom house in High Park, completely furnished. House on dead-end street in country-like, wooded area near Grenadier Pond, less than ten minutes from subway, one-half hour to U of T. Back, front, and side yards. Contact Professor Joseph Shaw, 416-928-3290 (day); 416-769-2726 (evening, before 9), or write co Fine Art, University of Toronto.

PHILOSOPHY

UNIVERSITY OF VICTORIA. **Department of Philosophy.** Applications are invited for the position of Assistant or Associate Professor, a continuing appointment, with a regular two-year contract. Teaching and Research Experience (preferably with publications), and a Ph.D. or equivalent. Duties include undergraduate teaching of Philosophy in Literature, Kant, and Post-Kantian Continental Philosophy. Current salary floors: Assistant Professor, $14,400; Associate Professor, $18,500. Appointment to begin July 1, 1976. Please address letter of application, including curriculum vitae and names of three referees, to the Chairman, Professor K.W. Rankin, Philosophy Department, University of Victoria, Victoria, B.C. V8W 2Y2. Closing date: when posts are filled. The University of Victoria reserves the right not to fill this vacancy.

PHYSICAL EDUCATION

UNIVERSITY OF ALBERTA. **Department of Physical Education.** Position is available at the Assistant Professor Level. Ph.D. with academic concentration in Biomechanics; knowledge and competence in another area of physical education preferably Athletic Training and Conditioning, Administration, or Adaptive Physical Education) is essential. Teaching at BPE and M.Sc. levels. Major commitment to undergraduate teaching and research. Salary to second step of Assistant Professor. Base of Assistant Professor $15,184 (1975-1976) plus approximately 10%. Dr. R.G. Glassford Chairman, Department of Physical Education, University of Alberta, Edmonton, Alberta. July 1, 1976 (12 month appointment leading to tenure). March 31, 1976.

POLITICAL SCIENCE

ALGOMA UNIVERSITY COLLEGE. **Department of Political Science.** Applications are invited for a probationary teaching appointment in the areas of political theory, international relations and political development. Ph.D. or A.B.D. with experience preferred. 1975-76 salary base were $12,300. (lecturer) and $15,250. (assistant professor). Apply with resumé, transcript, and names of three referees to Dr. Donald Watkins, Principal, Algoma University College, Sault Ste. Marie, Ontario, before March 15, 1976. Appointment effective July 1st, 1976.

CONCORDIA UNIVERSITY - LOYOLA CAMPUS. **Department of Political Science.** Applications are invited for a senior appointment in the Department of Political Science. Candidates should be specialists in empirical theory and decision-making with an interest in urban politics or international relations. Effective date of the appointment will be June 1, 1976. Applications accompanied by a c.v. and the names of three (3) referees should be sent to: the Chairperson, The Department of Political Science, Concordia University (Loyola Campus), 7141 Sherbrooke St. West, Montreal, Quebec, H4B 1R6.

WILFRID LAURIER UNIVERSITY. **Department of Political Science.** Applications are invited in the area of Public Policy. Candidates should also offer one other area of expertise. Preference will be given to candidates with a doctoral degree and publications. Duties involve both graduate and undergraduate teaching. Rank and salary will be commensurate with an applicant's qualifications and experience. Date of the appointment will be July 1, 1976. Applications, including a curriculum vitae, should be sent to Dr. R. Preece, Chairperson, Department of Political Science, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

POLITICS

BROCK UNIVERSITY. **Department of Politics.** Applications are invited for a position as Associate Professor commencing July 1, 1976. In the absence of a suitable candidate at this level, appointment may be made at the Assistant Professor level. Principal teaching responsibilities are in political philosophy. Knowledge of Canadian politics would be an asset. Candidates should have the Ph.D., teaching experience, and a record of publication. Men and women are equally encouraged to apply. Salary is competitive. Applicants should submit vitae and the names of at least three referees to Chairperson, Recruitment Committee, Department of Politics, Brock University, St. Catharines, Ontario, L2S 3A1 (or send via I.U.T.S.).

PSYCHOLOGY

CONCORDIA UNIVERSITY - LOYOLA CAMPUS. **Department of Psychology.** Applications are invited for a) position in cognitive psychology, and b) potential positions (subject to funding) in developmental, physiological, statistics and research methods (experimental and field methods),history and psychology, measurement and scaling. All openings at the assistant professor level, June 1976. Ph.D. required. Duties: Undergraduate teaching although research desirable. Salaries competitive and open for negotiation. Application to include detailed vita and listing of teaching preferences in terms of area. Applications to be sent to: J.H. Bauer, Personnel Committee, Department of Psychology, Concordia University, Loyola Campus, 7141 Sherbrooke Street West, Montreal, Quebec, H4B 1R6, Canada, not later than April 1, 1976.

UNIVERSITY OF GUELPH. **Department of Psychology.** Applications are invited for a position in applied social or community psychology at the assistant or associate professor level for September, 1976. the person hired for this position should have the following competencies: 1. an active research program with an applied focus in social psychology or community mental health; 2. teaching skills for graduate courses in at least one of the following areas: (a) field research techniques; (b) program evaluation; (c) small group processes; (d) social planning and social policy; (e) organizational psychology; 3. teaching skills for undergraduate courses in: (a) introductory social, (b) social issues, (c), social interaction. Applicants should send vita, the names of three references, and copies of recent publications or unpublished reports to: Dr. P.D. Duda, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario, N1G 2W1.

UNIVERSITY OF GUELPH. **Department of Psychology.** Applications are invited for a position as Assistant Professor in developmental or applied child psychology to begin September, 1976. Responsibilities will include teaching graduate and undergraduate courses in assessment and learning

disabilities, supervision of graduate student practicums, and participation in the potential developemnt of a Ph.D. program. Background in child clinical, educational psychology, retardation, and assessment and learning disabilities would be appropriate. At present the Department has 35 full-time Faculty (8 in the developmental area). The developmental area offer M.S. programs in both experiemental and applied child. Applicants should send vita, the names of three references, and copies of recent publications or unpublished reports to: Dr. P.D. Duda, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario, N1G 2W1.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND. **Department of Psychology.** Three positions: Assistant, Associate and/or Full Professor having primary interests in the following areas: Animal Learning & Behaviour. (This includes Behavioural Pharmacology), Clinical, Cognitive, Developmental. Applicants with research-/teaching competence in a combination of areas are encouraged to apply. Ph.D. with teaching and research experience required. Salary in accordance with rank. Apply to Dr. J.H. Evans, Head (pro tem). Department of Psychology, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1C 5S7.

MOUNT SAINT VINCENT UNIVERSITY. **Department of Psychology.** In anticipation of there being two positions in the department, applicants are invited in the areas of developmental and community psychology, rank open. Applicants must have the Ph.D. Preference will be given to applicants who have on-going research programmes and experience in the applied aspects of developmental and community psychology. 1975-76 salary floors: Professor - $22,090; Associate Professor - $17,947; Assistant Professor $13,496. Applications, with curriculum vitae and names of three referees, should be sent to Professor R. Sampson, Chairperson, Division of Psychology, Sociology and Anthropology, Mount Saint Vincent University, Halifax, N.S., B3M 2J6.

ST. FRANCIS XAVIER UNIVERSITY. **Department of Psychology.** One position, Assistant to Full Professor, to teach courses in developmental and social psychology. Preference will be given to candidates with research experience in developmental and/or social psychology. Ph.D. required by September 1976. Send curriculum vitae and names of three references to: R.W. Johnson, Ph.d., Department of Psychology, St. Francis Xavier University, Antigonish, Nova Scotia, Canada, B0H 1C0.

ST. THOMAS MORE COLLEGE - UNIVERSITY OF SASKATCHEWAN. **Department of Psychology.** Applications are invited for one vacancy at the Assistant Professor level for September, 1976. Preference will be given to candidates with Ph.D., some teaching experience, and specialization in social psychology with some credentials in learning, personality, or development psychology. Duties will primarily involve undergraduate teaching with opportunity for research, graduate teaching and supervision of graduate students. Current salary range is $14,863 - $19,321. A full range of fringe benefits and moving allowance are available. Send curriculum vitae, names of 3 references and transcipts to Ellen M. Jastrebske, Ph.D., Associate Professor, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6, Canada.

UNIVERSITY OF WESTERN ONTARIO. **Department of Psychology.** Limited term appointment, subject to availability of funds, at the Assistant Professor level. Ph.D. in Psychology with interest in introductory and general experimental Psychology. Co-ordinate and teach Introductory Psychology and supervise Introductory Laboratories. Competitive, to be negotiated. W.J. McClelland, Chairman, Department of Psychology, University of Western Ontario, London, Ontario, Canada, N6A 5C2, July 1, 1976, January 16, 1976.

ROMANCE STUDIES

UNIVERSITY OF CALGARY. **Department of Romance Studies.** Nous recherchons un spécialiste en littérature canadienne-française. Le candidat doit avoir déjà publié et être titulaire d'un doctorat, ou sur le point de l'obtenir, dans le domaine de la littérature québécoise. Rang: Professeur adjoint. Salaire: $14,840 - $17,440. S'adresser . Dushan Bresky, Head, Department of Romance Studies, The University of Calgary, Calgary, Alberta, T2N 1N4.

SCIENCE

ALGOMA UNIVERSITY COLLEGE. **Life Sciences and Environmental Studies.** Applications are invited for an assistant professor, preferably with a Ph.D., who will teach undergraduate courses in biochemistry, biological evolution and first-year chemistry in an interdisciplinary program. In 1975-76, the base salary for assistant professor was $15,250. Apply with resumé, transcript, and three letters of reference to Dr. Donald Watkins, Principal, Algoma University College. Sauls Ste. Marie, Ontario as soon as possible. Appointment effective July 1st, 1976.

DALHOUSIE UNIVERSITY. **Biological Oceanography.** The Institute of Oceanography expects to have a vacancy in Biological Oceanography and invites applications at the Assistant or Associate Professor level with interests in physical and biological aspects of marine production or in marine microbiology and decomposition processes. To ensure consideration, applications should be received by February 28, 1976. The Institute is a graduate department offering programs leading to the M.Sc. and Ph.D. in biological, physical, chemical and geological oceanography. Research and teaching programs benefit from active cooperation with other laboratories in the area, including the Bedford Institute of Oceanography, Nova Scotia Research Foundation and National Research Council Laboratory. Ship support is provided by the Bedford Institute and special oceanographic laboratory facilities are available in the Dalhousie Aquatron. Candidates should submit a complete curriculum vitae, with information on research grants held, and a statement of present and proposed research interests. Supporting confidential letters of reference should be addressed to the Director, Institute of Oceanography, Dalhousie University, Halifax, N.S., Canada, B3H 3J5. Telex 019-22512.

UNIVERSITY OF NEW BRUNSWICK. **Department of Biology.** It is expected that a position will become available at the Assistant/Associate Professor level starting July 1, 1976. Qualifications: candidates should have a Ph.D. in Microbiology with some teaching and research experience. Salary: in the Assistant/Associate Professor range, commensurate with experience. Responsibilities: Microbiology. (i) to teach a two-term course with laboratory work, mainly to Science students, in General Microbiology and (ii) to teach a one-term course, at present without laboratory work to more advanced students in Microbial Physiology. the successful candidate would be expected to develop a viable research program in his/her own area of specialization. Applications including curriculum vitae and names of three referees shoulp be sent by January 31, 1976 to: Dr. M.D.B. Burt, Chairperson, Department of Biology, University of New Brunswick, Fredericton, N.B., E3B 5A3.

UNIVERSITY OF WESTERN ONTARIO. **Instructor - General Biology.** Applications are invited for an instructor with B.A./B.Sc. or M.Sc. to assist in teaching general introductory Biology courses. Previous experience in lecturing and demonstrating is desirable. The appointment including a **curriculum vitae** and two letters of reference are to be sent by January 31, 1976 to the Chairperson, Dept. of Plant Sciences, University of Western Ontario, London, Ontario, Canada.

UNIVERSITY OF WESTERN ONTARIO. **Instructor - Biology of Organisms.** Applications are invited for an instructor with B.A./B.Sc. or M.Sc. to serve in a large first year core course dealing with the Biology of Organisms. Responsibilities include supervision of audio-tutorial periods, tutorials and some supervisory and administrative duties associated with operation of the course. Previous experience is desirable. The appointment if for one year and is subject to the availability of funds. Applications including a **curriculum vitae** and two letters of reference are to be sent by January 31, 1976 to the Chairperson, Dept. of Plant Sciences, University of Western Ontario, London, Ontario, Canada.

UNIVERSITY OF WESTERN ONTARIO. **Visiting Assistant Professor - Ecology.** Applications are invited for a Visiting Assistant Professor with a Ph.D. in ecology to participate in lectures and laboratories in a large team-taught undergraduate core course in Biology of Populations as well as in an advanced level plan ecology course. Experience is required. The appointment is for one year and is subject to the availability of funds. Applications including a **curriculum vitae** and two letters of reference are to be sent by January 31, 1976 to the (Chairperson), Dept. of Plant Sciences, University of Western Ontario, London, Ontario, Canada.

UNIVERSITY OF WESTERN ONTARIO. **Lecturer - Genetics.** Applications are invited for a lecturer with a Ph.D. in genetics to plan, organize and run a genetics laboratory for science students and to lecture in a separate undergraduate genetics course for general students. Experience is desirable. The appointment is for one year and is subject to the availability of funds. Application including a **curriculum vitae** and two letters of reference are to be sent by January 31, 1976 to the Chairperson, Dept. of Plant Sciences, University of Western Ontario, London, Ontario, Canada.

UNIVERSITY OF WESTERN ONTARIO. **Visiting Assistant Professor - Cell Biology.** Applications are invited for a Visiting Assistant Professor with a Ph.D. in cell biology or related areas to plan, organize and run laboratories in a large undergraduate core course in Cell Biology and to participate in an intermediate level plan cell biology course. Experience is required. The appointment is for one year and is subject to the availability of funds. Applications including a **curriculum vitae** and two letters of reference are to be sent by January 31, 1976 to the Chairperson, Department of Plant Sciences, University of Western Ontario, London, Ontario, Canada.

SOCIAL WORK

UNIVERSITY OF REGINA. **Faculty of Social Work.** ASSISTANT, ASSOCIATE PROFESSOR positions. **Qualifications:** Advanced degree followed by professional preparation and/or appropriate experience and research. Some Canadian experience preferred. Teaching in a B.S.W. programme emphasizing an extension/continuing education studies approach and the introduction of a Master's degree programme. Curriculum and evaluative research opportunities. Visiting Professor appointment will be considered. **Salary Range (1975/76):** Assistant Professor: $14,540 - $21,083; Associate Professor: $19,083 - $26,963. **Date of Appointment:** Preferably prior to July 1, 1976. Send inquiries and applications to: Dean, Faculty of Social Work, University of Regina, Regina, Saskatchewan, Canada, S4S 0A2.

YORK UNIVERSITY — ATKINSON COLLEGE. **Department of Social Work.** Invites applications for the position of Co-ordinator of Field Work Instruction at the Assistant Professor level. The Department offers a BSW Honours Degree. Responsibilities: To develop and co-ordinate the Field Work experience of students. To teach Canadian Social Welfare Policy. Qualifications: Must be Familiar with the Toronto Social Welfare and Social Work scene; and experienced in or willing to develop expertise in Canadian Social Welfare Policy. Special attention will be given to candidates with supervisory experience in Social Work settings. Reply to: Professor S.Joel, Chairperson, Department of Social Work, Atkinson College, York University, 4700 Keele Streets, Downsview, Ontario, M3J 2R7, with complete Curriculum Vitae and letters of reference. Appointment is contingent on availability of funds. Deadline for applications is February 15, 1976.

SYSTEMS DESIGN

UNIVERSITY OF WATERLOO. **Department of Systems Design.** The Department of Systems Design, Faculty of Engineering, University of Waterloo, seeks nominations or applicants for a limited number of key positions on the Faculty at all levels. The Department offers many opportunities for creative academic work and research: applicants are sought who can demonstrate leadership or potential in its areas of interests. The main areas of the Department's interests concern human, socio-economic and physical systems together with the theories and techniques that lead to their analysis and design in a comprehensive way. Since 1969 the Department has run a unique transdisciplinary undergraduate programme with emphasis on engineering project leadership and on the coaching of design skills. Masters and doctoral programmes reflect the ongoing research of its faculty in many different fields. The Department is seeking applicants with the capacity to identify principles theoretical concepts which these fields may hold in common, and with a concern for relating, through a unifying systems approach, the technology of engineering design and practice to its broader human and socio-economic settings. Applications and enquiries should be addressed as soon as possible to: Professor H.K. Kesavan, Department of Systems Design, University of Waterloo, Waterloo.

VETERINARY MEDICINE

UNIVERSITY OF SASKATCHEWAN. **Veterinary Infectious Disease Organization. Western College of Veterinary Medicine. RESEARCH VETERINARY MICROBIOLOGIST POSITION AVAILABLE.** Title: Research Microbiologist. Salary: Negotiable depending upon experience. Date: To start on appointment. Requirements: Ph.D. in Microbiology plus one year experience preferably with veterinary pathogens or equivalent training and experience. Duties: 1) Research on common infectious diseases of food-producing animals. 2) Operation of a small production unit for conjugated diagnostic antisera, bacterial and viral vaccines, prepared petri plates and other diagnostic materials VIDO is a research unit devoted to applied research on infectious diseases of food-producing animals. Laboratory and isolation facilities will be available. Apply to Dr. C.H. Bigland, Director of VIDO, W.C.V.M., University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Please include: Curriculum vitae, transcipts of undergraduate and graduate marks, names of three references.

UNIVERSITY OF WESTERN ONTARIO. **Department of Zoology.** MATHEMATICAL BIOLOGY. Applications are invited for a one year position as lecturer or visiting assistant professor to teach Biometry in the 1976-77 academic year. The position is for one year only replace a Faculty member on a leave of absence. Applications to: Dr. M. Locke, Professor and Chairman, Department of Zoology, The University of Western Ontario, London, Ontario, Canada, N6A 5B7 before February 1st, 1976.

THE CAUT BULLETIN

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